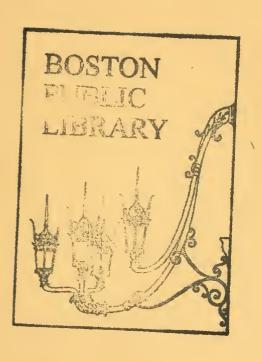


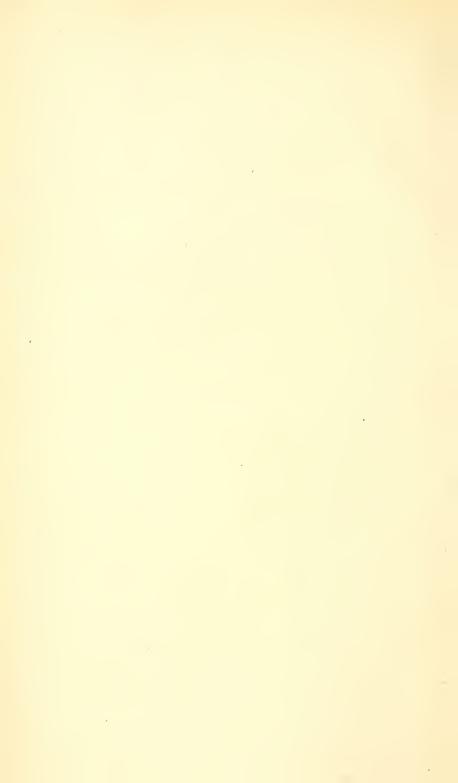


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# ) FOURTEENTH ANNUAL REPORT

OF THE

## BUREAU OF STATISTICS OF LABOR.

MARCH, 1883.

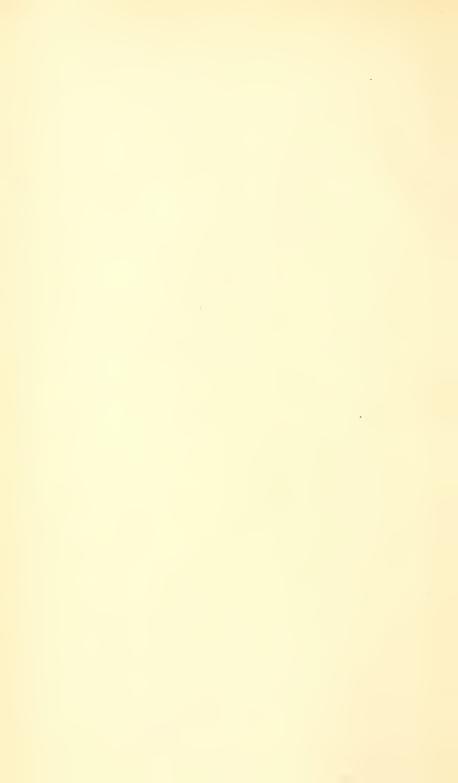
### BOSTON:

WRIGHT & POTTER PRINTING CO., STATE PRINTERS, 18 Post Office Square, 1883.



## CONTENTS.

LETTI	ER OF TRANSMITTAL AND INTRODU	CTION				ix-xi
INDEX	к то Subjects,					v-viii
Part	I. — EMPLOYERS' LIABILITY FOR	PERS	SONAL	Inju	RIES	
	TO THEIR EMPLOYEES,					1-178
Part	II. — TIME AND WAGES,					179-242
Part	III. — Profits and Earnings,					243-376
Part	IV EARLY FACTORY LABOR IN	New	Engi	LAND,		377-401



### INDEX TO SUBJECTS.

Introduction.											Page
			~~!								
The influence of intemper	ance	upon	Crim	ıe,	•	•	•	•	•	•	ix
Price of land in Fall Bire	•	•	•	•	•	•	-	•	•	•	ix
A : 3 t	r,	•	•	•	•	•	•	٠	•	•	X
Accidents upon ranroads,	•			٠	•	•	•	•	•	•	x
Wages in Fall River, . Price of land in Fall Rive Accidents upon railroads, Early factory labor in Ne	WEI	ngiano	ι,	•	•	•	•	•	•	•	xi
EMPLOYERS' LIABILITY FOR	PER	SONAL	Ini	JURI	ES TO	тн	EIR	Емр	LOYE	ES.	
Introduction,											3
Contributory negligence,									·		5
Respondent superior.									·	Ĭ.	5-8
Respondent superior, . Liability to employees,				Ĭ.		Ť.			•		0.0
First exception to the prin	ncinl	ρ.	•	•	·	·	•	•	•	•	9_16
Implied contracts	noipi	·, ·	•	•	•	•	•	•	•	٠	16, 17
Implied contracts, . General laws and excepti What is the contract?	ons	•	•	•	•	•	•	•	•	•	17, 18
What is the contract?	опь,	•	•	•	•	•	•	•	•	•	18-20
Judge-made law and pub	ia na	lion	•	٠	•	•	•	•	٠	•	
Common employment, Application of the rule,	•	•	•	٠	•	•	•	•	•	*	22, 23
Application of the rule, Who are fellow-employed Summary of the law, .		•	•	٠	•	٠	•	•	•	•	23, 24
w no are fellow-employee	es :	•	•	•	•	•	•	•	•	٠	24-28
Summary of the law, .	•	•	•	•	٠	•	•	•	•	•	28-30
LAW OF OTHER COUNTR	IES,	•	•	•	•			•			
The Scotch law, .		•			•	•				٠	30-33
The Irish law, .	•	•	٠			•				٠	33
The law of France,		•									33-35
The Irish law, The law of France, The law of Italy,											35
The law of Prussia,											35, 36
LAW OF THE STATES AN	т Т	TRRITO	BIE	s							36-42
California,											
Dakota	•	•									
Dakota,	•	•		•		٠	•				
Iowa,	•	•	•	•	•	•	•	•	•		
Towa,	•	•	•	•	•	•	•	•			,
Mississippi	•	•	•	•	•	•	•	•			
Kansas, Mississippi, Montana, Rhode Island, .	•	•	•	•	•	٠	٠	•	•	٠	
Montana,	•	•	٠	•	•	•	•	•	•	٠	39, 40
Knode Island, .	•	•	•		٠	٠	•		٠	•	39, 40
Wisconsin,	٠	•	•	•	•	•	•	٠	•	٠	40
Wyoming,	•	•	•	٠	•		٠		•		40
Missonri											40_49

THE LAW OF ENGLAND,		Page
·		42-44
Bills brought into Parliament		44-48
Bills brought into Parliament,  The subject considered by two select committees of Parliament,		46, 47
Mr. Lowe's report		47 48
Mr. Lowe's report,	•	40 51
The committee's report,	٠	40-01
Employers' liability act,		51,52
Farwell v. Boston & Worcester Railroad considered,		52-54
REASONS IN SUPPORT OF THE LAW AS IT EXISTS CONSIDERED, .		<b>54-</b> 66
I. Is the servant the master's agent? II. Is the rule of non-liability the better policy?		55, 56
II. Is the rule of non-liability the better policy?		56,57
III. Does the employee take the risks of the employment? .		57-59
IV Is the price of labor proportionate to the risk of the emp	10v-	
mont?	10,	59,60
Tr. Creades of common amplement	· ·	60-62
v. Grades of common employment,		00-02
VI. Is there need of further legislation to protect labor? .		62, 63 64-66
ment?		64-66
How large employers escape liability,		66, 67
How corporations escape liability,		67,68
Accidents upon railroads,		68 71
Are complete returns of injuries made to the Railroad Commission	ers?	71-74
Probable amount of damages from a change in the law, Causes of injuries to railway servants,		74.75
Cansas of injuries to railway servants	•	75-79
Canage of accidents upon nailyonds in Massachusetts	•	70.86
Causes of accidents upon ramonds in massachuseus,		19-00
Railway insurance,		86-94
Infrequency of the recovery of damages,		94, 95
Railway insurance,		95-97
Are there any agents for whose acts the employer should be m	ade	
liable?		97, 98
liable?		97, 98 98, 99
Are there any agents for whose acts the employer should be m liable?  Should the liability be limited in amount?  Should the employee be allowed to make a contract releasing his	• •	97, 98 98, 99
Should the employee be allowed to make a contract releasing his	6113-	
Should the employee be allowed to make a contract releasing his	6113-	
Should the employee be allowed to make a contract releasing his	6113-	
Should the employee be allowed to make a contract releasing his	6113-	
Should the employee be allowed to make a contract releasing his ployer from liability?	em-	100-103 103-109 109-119 119-131
Should the employee be allowed to make a contract releasing his ployer from liability?	em-	100-103 103-109 109-119 119-131
Should the employee be allowed to make a contract releasing his ployer from liability?	em-	100-103 103-109 109-119 119-131
Should the employee be allowed to make a contract releasing his ployer from liability?	em-	100-103 103-109 109-119 119-131
Should the employee be allowed to make a contract releasing his ployer from liability?	em-	100-103 103-109 109-119 119-131
Should the employee be allowed to make a contract releasing his ployer from liability?	em-	100-103 103-109 109-119 119-131
Should the employee be allowed to make a contract releasing his ployer from liability?	em-	100-103 103-109 109-119 119-131
Should the employee be allowed to make a contract releasing his ployer from liability?	em-	100-103 103-109 109-119 119-131
Should the employee be allowed to make a contract releasing his ployer from liability?	em-	100-103 103-109 109-119 119-131
Should the employee be allowed to make a contract releasing his ployer from liability?  Short history of the passage of the English bill, The operation of the act, Construction of the English act; decisions under it,  Decisions in County Courts under the English Act, Ways, works, etc., Notice, defective, service, etc., Who is a contractor? Negligent order, Contributory negligence, Actual employment necessary,	em-	100-103 103-109 109-119 119-131 131-138 131-133 133, 134 134-136 136, 137
Should the employee be allowed to make a contract releasing his ployer from liability?  Short history of the passage of the English bill, The operation of the act, Construction of the English act; decisions under it,  Decisions in County Courts under the English Act, Ways, works, etc., Notice, defective, service, etc., Who is a contractor? Negligent order, Contributory negligence, Actual employment necessary,	em-	100-103 103-109 109-119 119-131 131-138 131-133 133, 134 134-136 136, 137
Should the employee be allowed to make a contract releasing his ployer from liability?  Short history of the passage of the English bill, The operation of the act, Construction of the English act; decisions under it,  Decisions in County Courts under the English Act, Ways, works, etc., Notice, defective, service, etc., Who is a contractor? Negligent order, Contributory negligence, Actual employment necessary,	em-	100-103 103-109 109-119 119-131 131-138 131-133 133, 134 134-136 136, 137
Should the employee be allowed to make a contract releasing his ployer from liability?  Short history of the passage of the English bill, The operation of the act, Construction of the English act; decisions under it,  Decisions in County Courts under the English Act, Ways, works, etc., Notice, defective, service, etc., Who is a contractor? Negligent order, Contributory negligence, Actual employment necessary,	em-	100-103 103-109 109-119 119-131 131-138 131-133 133, 134 134-136 136, 137
Should the employee be allowed to make a contract releasing his ployer from liability?  Short history of the passage of the English bill, The operation of the act, Construction of the English act; decisions under it,  Decisions in County Courts under the English Act, Ways, works, etc., Notice, defective, service, etc., Who is a contractor? Negligent order, Contributory negligence, Actual employment necessary,	em-	100-103 103-109 109-119 119-131 131-138 131-133 133, 134 134-136 136, 137
Should the employee be allowed to make a contract releasing his ployer from liability?  Short history of the passage of the English bill,  The operation of the act,  Construction of the English act; decisions under it,  Decisions in County Courts under the English Act,  Ways, works, etc.,  Notice, defective, service, etc.,  Who is a contractor?  Negligent order,  Contributory negligence,  Actual employment necessary,  Employee's right to contract himself out of the act; widow and herepresentatives deprived of any claim for damages,  What is plant?  Compensation,	em	100-103 103-109 109-119 119-131 131-138 131-133 133, 134 134-136 136, 137 137 137
Should the employee be allowed to make a contract releasing his ployer from liability?  Short history of the passage of the English bill,  The operation of the act,  Construction of the English act; decisions under it,  Decisions in County Courts under the English Act,  Ways, works, etc.,  Notice, defective, service, etc.,  Who is a contractor?  Negligent order,  Contributory negligence,  Actual employment necessary,  Employee's right to contract himself out of the act; widow and herepresentatives deprived of any claim for damages,  What is plant?  Compensation,	em	100-103 103-109 109-119 119-131 131-138 131-133 133, 134 134-136 136, 137 137 137
Should the employee be allowed to make a contract releasing his ployer from liability?  Short history of the passage of the English bill,  The operation of the act,  Construction of the English act; decisions under it,  Decisions in County Courts under the English Act,  Ways, works, etc.,  Notice, defective, service, etc.,  Who is a contractor?  Negligent order,  Contributory negligence,  Actual employment necessary,  Employee's right to contract himself out of the act; widow and herepresentatives deprived of any claim for damages,  What is plant?  Compensation,	em	100-103 103-109 109-119 119-131 131-138 131-133 133, 134 134-136 136, 137 137 137
Should the employee be allowed to make a contract releasing his ployer from liability?  Short history of the passage of the English bill,  The operation of the act,  Construction of the English act; decisions under it,  Decisions in County Courts under the English Act,  Ways, works, etc.,  Notice, defective, service, etc.,  Who is a contractor?  Negligent order,  Contributory negligence,  Actual employment necessary,  Employee's right to contract himself out of the act; widow and herepresentatives deprived of any claim for damages,  What is plant?  Compensation,	em	100-103 103-109 109-119 119-131 131-138 131-133 133, 134 134-136 136, 137 137 137
Should the employee be allowed to make a contract releasing his ployer from liability?  Short history of the passage of the English bill,  The operation of the act,  Construction of the English act; decisions under it,  Decisions in County Courts under the English Act,  Ways, works, etc.,  Notice, defective, service, etc.,  Who is a contractor?  Negligent order,  Contributory negligence,  Actual employment necessary,  Employee's right to contract himself out of the act; widow and herepresentatives deprived of any claim for damages,  What is plant?  Compensation,	em	100-103 103-109 109-119 119-131 131-138 131-133 133, 134 134-136 136, 137 137 137
Should the employee be allowed to make a contract releasing his ployer from liability?  Short history of the passage of the English bill,  The operation of the act,  Construction of the English act; decisions under it,  DECISIONS IN COUNTY COURTS UNDER THE ENGLISH ACT,  Ways, works, etc.,  Notice, defective, service, etc.,  Who is a contractor?  Negligent order,  Contributory negligence,  Actual employment necessary,  Employee's right to contract himself out of the act; widow and be representatives deprived of any claim for damages,  What is plant?  Compensation,  Discussion of the subject in this country,  Summary of reasons and objections,  Difficulties of drawing a bill,  The Gladstone bill,	em-	100-103 103-109 109-119 119-131 131-138 131-133 133, 134 134-136 136, 137 137 138 138 138 138-141 141-152 152, 153 154, 155
Should the employee be allowed to make a contract releasing his ployer from liability?  Short history of the passage of the English bill,  The operation of the act,  Construction of the English act; decisions under it,  DECISIONS IN COUNTY COURTS UNDER THE ENGLISH ACT,  Ways, works, etc.,  Notice, defective, service, etc.,  Who is a contractor?  Negligent order,  Contributory negligence,  Actual employment necessary,  Employee's right to contract himself out of the act; widow and be representatives deprived of any claim for damages,  What is plant?  Compensation,  Discussion of the subject in this country,  Summary of reasons and objections,  Difficulties of drawing a bill,  The Gladstone bill,	em-	100-103 103-109 109-119 119-131 131-138 131-133 133, 134 134-136 136, 137 137 138 138 138 138-141 141-152 152, 153 154, 155
Should the employee be allowed to make a contract releasing his ployer from liability?  Short history of the passage of the English bill,  The operation of the act,  Construction of the English act; decisions under it,  Decisions in County Courts under the English Act,  Ways, works, etc.,  Notice, defective, service, etc.,  Who is a contractor?  Negligent order,  Contributory negligence,  Actual employment necessary,  Employee's right to contract himself out of the act; widow and herepresentatives deprived of any claim for damages,  What is plant?  Compensation,	em-	100-103 103-109 109-119 119-131 131-138 131-133 133, 134 134-136 136, 137 137 138 138 138 138-141 141-152 152, 153 154, 155

Appendix A. Employe	rs' Lial	oility .	Act (1	Englar	ıd),					Page 159-162
APPENDIX B. Extracts	from ci	reulai	issue	d by E	Baltin	ore	& Оь	io Ra	il-	
road Company, promul	gating	ле от	gamiza	11011 01	an r	mpu	y ees	rten	er	100 107
Association, Relief and annuity fe		• ~ •		•	•		•	•	٠	163-167
By-laws of the Relies	f Assoc	iation	, .	•		٠		٠	٠	173-177
TIME AND WAGES.										
Average number of em	ployés	; ave	rage	day's	wag	es fo	or a	skill	ed	
mechanic and ordinary	labor	er; he	ours (	of labo	or, M.	ay to	Nov	embe	er,	
November to May, and	vearly	aver	age: 1	nonths	s emi	olove	d in	each	of	
2,440 establishments; t										
quarters time, two-thire										
industries:		,		,		****	110 10	110 11 1	9	
Boots and shoes, .										184-191
					٠	•	•	٠		
Boxes,					•	٠	•	•		191, 192
Brick,					•	•	•	٠		192
Building,					•	•	•	•		192-196
Carriages and wagon										197-198
Clothing,										198-201
Cotton goods, .										201-203
Food preparations,										204, 205
Furniture,										205, 206
Leather,										207-209
Machines and machi										209-212
Metals and metallic	rouds							:		212-216
Musical instruments	50000									217
Musical instruments, Paper,	•	•			•			•		
						٠	•	•		217, 218
Printing and publish					•	•		٠		219, 220
Rubber and elastic g						٠	•	•	•	220, 221
Stone,				•		•	•	•	٠	221
Tobacco,						٠			٠	222
Wooden goods, .										222, 223 224-226
Woollen goods, .										224-226
Worsted goods, .										226
Average day's wage of sl	killed n	iechai	nics,							228-233
Average day's wage of or	dinary	labor	ers.							232-236
Average day's wage of sh Average day's wage of on Average daily hours of la	abor, fe	or the	vear.							238, 239
Average yearly working	time.		,							238, 239
Actual average yearly w	orking	time.								241
Actual average day's car								·		241
Actual average yearly ea										241
incommit average years, ca	1111150,	•		•	•	•	•	•	٠	211
Profits and Earnings.										
Average number of empl										
year; stock used; valu	te of pr	oduct	; gros	ss prof	it; pe	ercen	tage	of gro	oss	
profit of value of produ	et; est	imate	d inte	rest an	id ex	pense	es; n	et pro	fit	
or loss; percentage of	stock u	sed o	f valı	e of j	orođu	et; j	perce	ntage	of	
wages paid of value of	produc	t; per	centag	ge of ir	iteres	tand	lexp	enses	of	
value of product; perc										
average yearly produc										
employé; and the aver										
2,440 establishments in						1.10				
Boots and shoes, .										248-265
Boxes,		•			•			•	•	264-267
Dones,	•	•		•			•	•	•	201-201

P	ROFITS AND EARNINGS												Page
	Brick,						٠			•	•		266, 267
	Building, .												266-277
	Building, Carriages and wa	gons	, .					•					276-279
	Clotning, .												280-285
	Cotton goods, Food preparation										٠		286-291
	Food preparation	ıs,									•		290-295
	Furniture, . Leather,												294-297
	Leather,				. ,								298-303
	Machines and ma	achine	ery,										304-309
	Metals and metal	llie ge	ods,										308-319
	Musical instrume	ents,											318-321
	Paper,						٠						320-323
	Printing and pub	lishin	g,										324-327
	Rubber and elast	ic goo	ods,										326-329
	Stone,												328-331
	Tobacco, .												330, 331
	Wooden goods,												330-335
	Worsted goods,												334-339
													340, 341
	Profits and Earnings	by	Citie	s and	Tov	vns,							314-355
	Profits and Earnings	— by	Indu	strie	s,								356-361
	Employés: Men, Wo												362-364
	Employés : Men, Wo	men.	Chile	dren.	and	You	th —	- by (	Cities	and	Town	ıs.	365
	Profits, Earnings, etc												
	Profits and Earnings	in 187	5 an	d 188	0,	. ′							370-375
	The State, .												370,371
	The City of Bost	on.											370, 371
	The State, not inc	cludin	g Bo	ston.									370, 371
/	Selected Cities an	d Tov	vns.										372-375
EA	RLY FACTORY LABOR	in N	ew I	Engl	AND								
	Factory life, 1832 to 1	848.											379, 380
	Factory girls, .												381
	Ages of mill girls,												0.00
	Working time, . Rights of mill girls, Education, Life in the boarding-h Circulating libraries, Social and literary op Savings, Newspapers and mag:												
	Rights of mill girls.												383
	Education												383 383, 384
	Life in the boarding-h	ouses											384
	Circulating libraries.		,										385
	Social and literary on	portu	nities	š.								Ĭ	384 385 385, 386
	Savings												386
	Newspapers and maga	izines									Ĭ		386
	Occupations of women								:			Ċ	386 387, 388
	Rights of women,								i.		·	Ĭ.	388
	Rights of women, Dress, morals, and he	alth								Ĭ.			
	The strike in 1836,	,	•	•									
	Intellectual tendencies		•		•		•	•	•	٠	•	•	392
	Improvement circles	' '	•		• .	•				:			
\	Improvement circles, The "Lowell Offering	,,,	•		•	•							
\	Contributors to the "	Lowel	1 0Æ	ering	,,	•		٠	٠	٠	•	•	396
\	The "Lowell Offering Contributors to the "I Influence of early fact The present condition	ory li	fo on	the	nroce	nt	•	•	•	•	•	•	397_399
1	The present condition	of fac	torr	labor	prest	111,		•	•	٠	•	•	300_401
1	The present condition	or rac	cory	13100	,								099-401

## Commonwealth of Massachusetts.

OFFICE OF THE BUREAU OF STATISTICS OF LABOR, 33 PEMBERTON SQUARE.

Boston, March 1, 1883.

Hon. George A. Marden, Speaker of the House of Representatives.

Sir,—I have the honor to present to the legislature the Fourteenth Annual Report of this Bureau.

I desire to call attention to a few errors in this and in past reports.

1881. Twelfth Annual Report, p. 487. In the statement, "a total of 84+ per cent of all crime due directly or indirectly to the influence of liquor," the word "crime" has been considered as conveying a meaning that was not intended; the intention was to state that 84+ per cent of the cases tried in the Suffolk County criminal courts were due directly or indirectly to the influence of liquor. The body of crime, if such term can be used in contradistinction to the number of offences committed, was not discussed; the report dealt only with cases. I make this explanation because the statement referred to has been used in a different connection.

1882. Thirteenth Annual Report, p. 200. In the table at the top of the page, under "Textile Industries," giving the average yearly wages per employé, for Fall River, Lowell, and Lawrence, for 1875, the sixth line contains a serious error, so far as the figures for Fall River are concerned. The average wages for that place, in the textile industries, should have been \$332.51, instead of \$266, as stated. The average for all industries is correctly given. Our habit of retaining for a year or two all the calculations upon which tables are based, enabled us, when the average quoted was questioned, to carefully revise the original work, and by such careful refiguring an error was discovered in the

additions necessary to consolidate the wage returns of the textile corporations.

On page 236 of the same report there appears a table purporting to give the number of square feet and value per foot of land owned by the various textile corporations of Fall River. This table was made up from data specially prepared for this office by one of the assessors of Fall River, and furnished us in writing by him as a correct statement taken from the city's books. The various areas were given us in square feet, rods, and roods. The accuracy of the table was questioned and we had the whole table refigured, and found that in reducing the areas to square feet we had considered as "rods" what were undoubtedly "roods," in the cases of the following corporations: American Printing Company, American Linen Company, Annawan, Border City, Conanicut, Davol, Durfee, Fall River Manufactory, Mechanics, Merchants, Metacomet, Montaup, Quequechan, Robeson, and Tecumseh. We credited these corporations with owning 463,496 square feet, when, substituting "roods" for "rods," the product would be 7,647,484 square feet, or an excess of 7,183,988 square feet over the figure originally given.

If to the 22,607,162 square feet originally given on page 236, Report for 1882, as the quantity of land owned by the Fall River corporations, we add the deficiency above noted, we secure as a result, 29,791,150 square feet, or a little over one square mile, the whole city covering twenty-nine square miles. In the cases of the twenty other corporations we discovered no errors in our office work, and have no reason to consider them other than correct. In the cases of the fifteen corporations mentioned by name, the price of land per foot is manifestly  $16\frac{1}{2}$  times too great, and should be reduced accordingly.

1883. Fourteenth Annual Report (the present), p. 150. The number of persons killed or injured on the railroads of the country and of this State, includes those killed or injured by all train accidents, including grade-crossing and all other accidents.

The thanks of the bureau are due and cordially extended to Charles G. Fall, Esq., of the Suffolk bar, who prepared

and wrote the part relating to "Employers' Liability for Personal Injuries to their Employees."

Also to Mrs. Harriet H. Robinson, for her interesting chapter on "Early Factory Labor in New England." The people who were participators in the early factory work of our State, and who are capable of writing the history of those days, are few, and are fast passing away. I have, therefore, thought it wise to preserve in the documents of the State this bit of history, contributed by so capable and so well known a writer as Mrs. Robinson.

My view of the laborious work performed by the attachés of a public office, is that whatever credit the work of such office gains should be shared by the associates of the chief. To this end I have annually called attention to the faithful services of Mr. Charles F. Pidgin, the chief clerk of the bureau, and so again I desire to thank him, Mr. H. G. Wadlin, and the other members of the staff as well. For without the faithful co-operation of each and every one, but little progress can be made in statistical work.

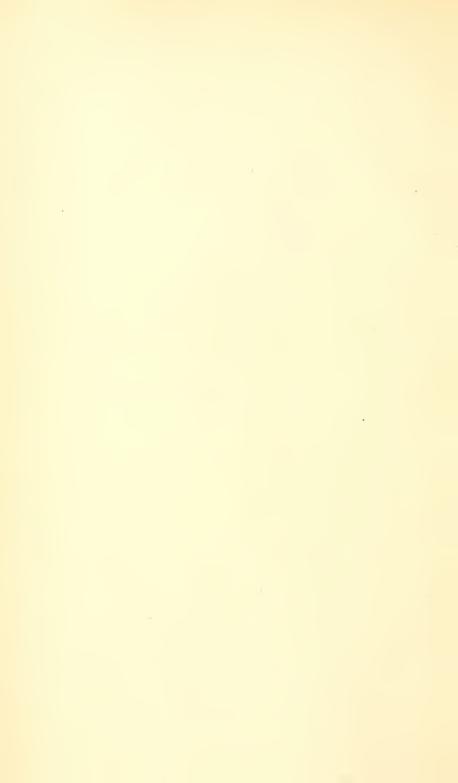
Very respectfully, your obedient servant,

CARROLL D. WRIGHT, Chief.



## PART I.

EMPLOYERS' LIABILITY FOR PERSONAL INJURIES TO THEIR EMPLOYEES.



### PART I.

## EMPLOYERS' LIABILITY FOR PERSONAL INJURIES TO THEIR EMPLOYEES.

The legislature of 1882 directed this bureau to investigate the subject of the liability of employers to workmen for injuries received while in the discharge of their duty, and to consider what changes, if any, were needed in the existing laws relative to such liability. A careful investigation of the law and facts which bear upon the subject has been made, and it has been fully considered in its various phases, with especial care, for the first time, so far as known, in this country. It is a subject which, in all its varied relationships, is by no means easy of comprehension. It is fruitful of embarrassments, and hedged about with difficulties, but is at the same time a question of considerable consequence to the welfare of the community. During the nine years ending with 1881, there were, according to the "Railroad Gazette,"2,372 persons killed, and 9,387 injured, in the United States, by train accidents alone, while 1,266 were killed, and 1,478 injured on the railroads of this Commonwealth by all causes, including grade-crossing accidents, car-coupling accidents, etc. A large majority of both the killed and injured were employees. Of those killed in this Commonwealth, the employees numbered 358, or more than onequarter; of the injured, 653, or very nearly one-half, were employees. During the year 1881 alone, in this State, 72 employees were killed, and 128 injured. This sacrifice of life and limb certainly warrants such changes in the laws as may tend to prevent it.

The subject can be easily stated and plainly illustrated. It can be embodied in the simple question: Ought employees

to have the same right to recover damages for personal injuries that all others have? Should the rule of law which forbids employees from recovering damages from their employers for injuries caused by the negligence of fellow employees and without their own contributory negligence be changed? Should they be allowed, for similar injuries from the same cause, the same right to damages from their employers that the rest of the world has? If, by way of illustration, an accident should occur on a railroad train, should the brakeman have the same right to sue for damages that a passenger has? If the brakeman's arm should be broken through the carelessness of a switchman or a gate-tender, should be possess the same right that a passenger would have for a similar injury? His injury would be the same, his sufferings would be as great. He would, no doubt, be quite as much in need of relief. Nor has he been more negligent, for both were unconscious victims.

To take another illustration. Suppose two persons had been injured in a mill or manufactory through the bursting of the boiler. One was a spinner or a shoe-cutter; the other was, perhaps, a boy who had come in to sell apples and candies. Ought the spinner or the shoe-cutter to have the same right to damages as the apple-boy? They, to be sure, were in the employ of the corporation, and were injured by the carelessness of a fellow-workman in the same employ. But the engineer who neglected his duties, and caused the accident, was as unknown to them as he was to the appleboy. Not one of them, perhaps, had ever seen the engineer. They knew nothing of his habits or his knowledge of his business; much less could they tell whether he was careful or eareless, skilled or unskilled, temperate or a drunkard. Ought they all to have alike the same right to recover damages from the owners of the mill or manufactory; or ought the apple-boy to have a right of action while the spinner and the shoe-cutter have none? Ought the boy to be paid — as well as money can pay — for his broken leg, while the spinner and the shoe-cutter can receive nothing by way of compensation? Ought they to be told, when they apply at the company's office, that nothing can be done for them, and the law affords them no redress, because they and

the engineer were fellow-laborers for the same employer? These are the questions which the resolution directs the Bureau to consider, collect facts concerning, and upon which to report.

#### Contributory Negligence.

A majority of the injuries to employees as well as to others occur through their own carelessness, and where it is not entirely due to their own carelessness it is often due to it in part. The law of some of the States allows damages to be recovered where, of the two, the person injured is more careful than the person causing the injury. But the law of this Commonwealth is so strict as to demand that the person injured shall be in the exercise of due and reasonable care, and says that when he is in the least careless, and is not in the exercise of such care, he shall not recover damages. He is then said to have consented or contributed in some way to the accident by his own lack of ordinary care. And ordinary care is defined to be such care as men of ordinary sense, prudence and capacity would take under like circumstances. The law expects a man to have his wits always about him, and declares him guilty of contributory negligence whenever, by the exercise of ordinary care, he might have prevented the injury. And it makes men who are sitting in the calm atmosphere of a court room judges of whether at the time of the accident he did what a reasonably prudent man ought to have done under the exigencies of the moment. will not allow a man to take the risk of an injury and compel some one else to pay for the consequences. He must have been prudent and careful while the one who caused the injury was reckless and careless. And this rule of law is applied by the courts with great strictness. The application puts out of consideration, in discussing this subject, all cases where the acts of the employees have in any way contributed to the injury.

### RESPONDEAT SUPERIOR.

There is a well-known principle of law which makes every man liable for his own wrong-doing or breaches of contract whenever they have caused actual or legal damage. It is

founded in natural justice, and is as well recognized and as indisputable as Kepler's Law of Areas, or the axiom of geometry that a straight line is the shortest distance between two points. And not only is every man liable for his own torts and breaches of contract, but he is liable for those of his duly authorized agent, so long as the agent acts within the scope of his authority. He is liable, to quote the words of a celebrated authority, " for the torts, negligences and other malfeasances, or misfeasances, and omissions of duty of his servant, in the course of his employment, although the principal did not authorize it, or justify or participate in, or, indeed, know of such misconduct, or even if he forbade the acts or disapproved them." It is because he has acted through and by the hand of another. The agent has been another self, who has done the bidding of his master and been guided by his mind. The complications of life are so many and so varied, the operations of business are so complex and manifold, that most of the acts of many men are done by others for them. Corporations especially are only impersonalities, and all their acts are done by agents. But these acts are none the less the acts of their principals, none the less directed by them; and the principals are none the less responsible for them. Every hand in a cotton factory that spins a thread or tends a loom under the direction of the superintendent, is the superintendent's hand. Every hand that on a railroad drives a spike or moves a lever or a switch, according to his general orders, is the superintendent's hand. Every arm that in a quarry or a coal mine holds a drill or strikes a blow, is the arm of the superintendent, so long as it obeys his will. And the superintendent is but the mouthpiece of the corporation, or his principals. Were it otherwise, any one, by employing some one else to do his bidding, could escape the consequences of his own acts. When they were to his advantage he would reap the profits; when they were to his disadvantage he could disclaim them and escape the losses.

There are many acts which can be done better by the hand of another than by the hand of their author. A vast majority of the acts done and labor performed in the mechanic arts, and in general business, are better done by agents. How

many merchants are there who could sail their ships as well as the captains whom they hire? or make the goods they sell as well as the workmen they employ? How many builders could erect a staging or frame a house? How many founders could make a mould or finish the casting? How many publishers of a newspaper could set up the type or write the editorials? How many a jeweller could cut diamonds as well as the workman he employs? And they are responsible financially, morally, legally, for the acts of their agents, whether good or bad, so long as they are done within the general scope of their authority. An express company wants, perhaps, a bundle delivered in a hurry, and, in driving through the streets, one of its employees knocks down and injures a foot-passenger who is crossing the street. A banker wants to be driven home at the close of the day's business, and his coachman carelessly runs into another gentleman's carriage. The owner of a quarry wants some stone blasted out, and one of his quarrymen, while tamping the gunpowder into the drill-hole, causes an explosion which injures a passer-by. These agents are generally able to do well what they are told to do - better able than their principals. They were acting within the scope of their agency, and simply doing what they were told to do. They were not wilfully doing wrong, and, perhaps, never before had been careless. They, and through them their principals, were bound to exercise due care always. It was a duty they owed the general public, whom they were bound to protect from harm. They have for once broken this obligation, violated the contract of safety which the law implies in every act of danger. Some one has been injured by their carelessness, and they, as well as their employers, are legally liable to make such compensation in money as a jury may award.

The reasons which are the basis of this principle of respondeat superior, making a master liable for the negligence of his servant, may be unjust and wrong, but it is too late to controvert them now. They are as firmly grounded as the foundations of justice itself. This principle is found in the law of England as early as the reign of Charles II. The first recorded reference to it is in the second volume of "Levintz's Reports," in the case of Michael v. Allestree. Black-

stone enunciates the principle on page 431 of the first volume of his Commentaries; but our ancestors might have found it among the laws of ancient Rome. Ita scripta est. So it is written, and so it must remain, unless the legislature would overturn the corner-stone of the law of agency. "It has long been the established law of this country," said Lord Chelmsford, in a famous case which will be hereafter referred to, "that a master is liable to third persons for any injury or damage done through the negligence or unskilfulness of a servant acting in his master's employ. The reason of this is that every act which is done by a servant in the course of his duty is regarded as done by his master's orders, and consequently is the same as if it was the master's act, according to the maxim, Qui facit per alium facit per se." And this general principle is known in the civil and common law by the title respondent superior — the master must respond.

### LIABILITY TO EMPLOYEES.

One of the outgrowths of this principle is the liability of employers for acts of their agents which have caused personal injury to their employees. The first recorded case of this kind that has been found occurred during the magistracy of Lord Holt, who was appointed Chief Justice of the King's Bench at the close of the English Revolution, by William and Mary; who held this high office for twenty-one years, during three reigns, until his death, and twice refused to accept the great seal of the Lord Chancellor. The case appears in the first of Raymond, and is thus stated: "The servants of a carman ran over a boy in the streets, and maimed him by negligence, and an action was brought against the master; and the plaintiff recovered. The servants of A, with his cart, ran against the cart of B, in which there was a pipe of wine, viz., sack, and overturned it, whereby the sack was spoiled and ran into the street: an action was brought against the master, and held good by Lord Holt, Chief Justice at Guildhall." If Lord Holt had sought for any other reason than his natural sense of justice as a basis for his judgment, he might have found a precedent in the rule of the Roman law which made the head of the household, the pater-familias, responsible for the negligence of

both his servant and child, and compelled him to make compensation for their negligence, or give up the wrong-doer, whether servant or child, to the person injured. Almost every principle of law has its roots in precedents which have been growing perhaps for centuries. The roots of some principles have been growing since the birth of society. The law of agency, which makes one person responsible for the authorized acts of another, is an outgrowth of the ancient relations of master and servant. In Greece, in Rome, in Judea even, the servant was the slave of his master, over whom the latter had, under some circumstances, the jus vitæ et necis; the power of life and death, as well as the power of sale. And the strictness with which the master controlled his servants' acts was the reason why he was held to so strict a legal responsibility.

#### FIRST EXCEPTION TO THE PRINCIPLE.

It may perhaps be safely said that there is no recorded exception to this principle before 1837. The case of Priestly v. Fowler\* is the first variation from the principle which has been found. This was decided without any allusion to Lord Holt's decision. It was decided by Lord Abinger, who is better known as Sir James Scarlett, the ablest and most successful jury lawyer and verdict-getter in the annals of the English Bar, although in eloquence he was inferior to Lord Erskine. But, great as he was at the bar, like Erskine and some other celebrated advocates, he was not distinguished as a judge. The case is as follows: A butcher sent one of his men on a wagon which had been loaded by another employee, but loaded too heavily. The wagon broke down, and the man's thigh was broken. His Lordship decided that the butcher was not liable for the injury. The ground of the decision is not plain. It does not appear whether the wagon broke down because it was not in proper condition for the journey, or because it had been carelessly overloaded; and the opinion does not say whether the butcher is not liable because the law does not imply a contract of warranty as to the safe condition of the wagon, or because the law does not imply a contract to indemnify against the negligence of his servant.

There are several instances loosely cited by way of analogy, and with the skill which advocates possess in suggesting analogies, several of which are quite as applicable to other relations as to the relation of master and servant.

It was at this period, which was one of development of patents and of mechanic arts, and of large textile factories, that railroads began to be projected. The principal railroads of England and America were in their infancy, and needed to be fostered and encouraged. Important legal questions were arising as to the liability of corporations, and old principles of law were for the first time applied to the relations of corporations towards their creditors and employees. It was almost the beginning of the centralization of large wealth and capital in great manufacturing and mechanical operations. No man was wise enough to foresee the development which was to take place, or the vast importance which might accrue to some judicial decision made to meet the exigencies of a single comparatively unimportant case. The first case, involving the rights of employees against their employers which arose in this Commonwealth, was Farwell v. The Boston & Worcester Railroad,\* which was decided in 1842. It is this: An engine was thrown from the track and the engineer injured through the carelessness of a fellow employee in leaving the switch open. The engineer sued for damages. Charles G. Loring, a name still remembered at the Suffolk Bar, brought the suit, and contended that there was an implied stipulation in the contract of hiring between the railroad company and the engineer, "for the safety of the servant's employment, so far as the master can regulate the matter," - a contract that the railroad company would indemnify the engineer for the negligence and want of ordinary care of its employees. The only valuable authority which was cited at the argument against this contention was Priestly v. Fowler, which the plaintiff admitted would have been a controlling authority had the switchman and engineer been engaged in a similar occupation. Although they were at work for the same employer, their occupations were different, dissimilar, and in every way distinct. One tended a switch on the line of the road, the other drove a locomotive

over the road from Boston to Worcester. Not only were their duties unlike; they knew nothing of each other, nothing of each other's carefulness or personal habits. So far as any knowledge of each other or so far as being engaged in a common employment was concerned, they might as well have been employed in different cities, and by different men. The Court, however, in an elaborate opinion written by Judge Shaw, followed the English precedent. The grounds of the opinion — the ratio decidendi — will be alluded to hereafter. It is perhaps sufficient to say here, that the Chief Justice found it unnecessary, because of the plaintiff's admission, to consider this as a case where the principle known as Respondent Superior should apply. But he confined the chief ground of his opinion to this point, - that there was no "implied contract of indemnity arising out of the relation of master and servant. It would be an implied promise arising from the duty of the master, to be responsible to each person employed by him in the conduct of every branch of business where two or more persons are employed, to pay all damage occasioned by the negligence of every person employed in the same service. If such duty were established by law, like that of a common carrier, to stand to all losses of goods not caused by the act of God or of a public enemy, or that of an innkeeper to be responsible in like manner for the baggage of his guests, it would be a rule of frequent and familiar occurrence, and its existence and application, with all its qualifications and restrictions, would be settled by judicial precedent. But we are of opinion that no such rule has been established, and the authorities, so far as they go, are opposed to the principle." He then cites his authorities, one of which is Priestly v. Fowler,\* and the other Murray v. The South Carolina Railroad Company. † This case is the leading authority in favor of the new rule, and contains the ablest discussion of the subject to be found in any English or American report. † And because the injured and the in-

\*3 M. & W. 1. †1 McMullan, 385.

<sup>†</sup>This case was not published, so says an English text-book, till after Bartonshill Coal Company v. McGuire was decided, which was in 1858. But it seems this is an error; for, by referring to a volume in the library of Mr. Sidney Bartlett, it appears that the 4th of Metealf's Reports was published as early as November 9, 1843. And it is remarkable that so able an opinion, which outlined the whole theory that pervaded the English decisions, should not have been seen, or earlier referred to as a leading authority.

juring workman, in all this class of eases, work in common for the same employer, this rule, for lack of a more descriptive title, was soon called the doctrine of common employment.

The similar case of Hayes v. The Western Railroad Corporation\* arose some years afterwards. Judge B. R. Curtis was counsel for the corporation, and Judge Fletcher, who had been counsel for the railroad in the earlier case, wrote an opinion sustaining the previous authority. The same question again arose in England in 1850, in the suit of Hutchinson v. The York, Newcastle and Berwick Railway Company.+ Although Priestly v. Fowler was an earlier case, this is the leading English case, properly speaking, upon this subject. Here the question was likewise decided upon the ground that there was no implied contract of indemnity between employer and employee, but an implied contract to run the ordinary risks of the service. Baron Alderson says, in his judgment: "The difficulty is as to the principle applicable to the case of several servants employed by the same master, and injury resulting to one of them from the negligence of auother. In such a case, however, we are of opinion that the master is not in general responsible when he has selected persons of competent care and skill." The reason for this rule is, he says, "They have both engaged in a common service, the duties of which impose a certain risk on each of them; and, in case of negligence on the part of the others, the party injured knows that the negligence is that of his fellow-servant, and not of his master;" which seems equivalent to saying that, after being injured, he knows who injured him. "He knew when he engaged in the service that he was exposed to the risk of injury, not only from his own want of skill and care, but also from the want of it on the part of his fellowservant; and he must be supposed to have contracted on the terms that, as between himself and his master, he would run this risk." This is an implied contract, "a risk," he says, "which Hutchinson must be taken to have agreed to run when he entered into the defendant's service." And in a single sentence he then defines both the principle and the terms of the implied contract. "The principle is that a

servant, when he engages to serve a master, undertakes, as between himself and his master, to run all the ordinary risks of the service: and this includes the risk of negligence on the part of a fellow-servant whenever he is acting in discharge of his duty as servant of him who is common master of both." Here is the gist of this whole controversy.

On the very same day Chief Baron Pollock delivered a judgment in the case of Wigmore v. Jay,\* in which he affirmed the same principle without carrying it further, eiting Priestly v. Fowler, which is the only authority cited in either of these judgments. The next year Seymour v. Maddox, † in the court of Queen's Bench, likewise affirmed the principle, and even went so far as to decide that the manager of a theatre was not liable for damages sustained by a singer from falling through a hole in the stage. Skipp v. The Eastern Counties Railway t followed soon after, in which the "risks incident to the service" were defined and extended by the decision that an employer was not liable for an accident caused by keeping an insufficient number of men for the work, because there was no implied contract with his employees that he would employ men enough to do the work. Baron Parke says: "The defendants were not bound to keep twenty servants; they are to be judges of the number. They are, indeed, bound to see that their servants are persons of proper care and skill." And Baron Alderson says: § "The jury are not to be judges of the sufficiency of the number of servants a man keeps. The plaintiff stayed in this situation three months without having an under-guard to assist him, and without making any objection." "He goes into the service," says Baron Parke, "and willingly incurs the danger." In 1854 Couch v. Steel | was decided in the Queen's Bench, which is important because it carries this doctrine to the sea, and applies it to the relation of shipowner and seaman. This case decides that a ship-owner who "so negligently fitted out and equipped his vessel that by reason thereof she was unseaworthy, and the plaintiff was thereby obliged to undergo unreasonable labor, and was

injured in his health," is not liable in damages. Lord Chief Justice Campbell adopts the above principle, and says, "It seems to me that there is no contract or duty disclosed in this count for a breach of which the defendant is liable," citing Priestly v. Fowler in support of his judgment. And Coleridge, J., added, "The plaintiff must rely on a general principle that in all such cases there is an implied contract that the vessel is seaworthy." The law of this case has been changed by a statute which compels a ship-owner to suitably tit out his ship. Seamen are wards of the State, and were taken especially under its protection, because they were notoriously careless of their lives and property; like children, easily imposed upon; and were, especially while at sea, very much at the mercy of ship-owners and their captains, and almost never in a position to make a contract upon equal terms with their employers.

It was during the next year, 1854, that Brydon v. Stewart\* was decided in the House of Lords, which laid down the rule that a master who employs workmen in occupations attended with danger is obliged to exercise due care to have the tackle and machinery he uses in a safe and suitable condition, so that his workmen shall not incur unnecessary risks. principle was made a part of the law of this Commonwealth by the leading case on this whole subject, Farwell v. Boston & Worcester Railroad Corporation, † the case before cited, in which Judge Shaw, with the invaluable assistance of Mr. Charles G. Loring and Judge Merrick, took a broad and comprehensive grasp of the whole question of employers' liability for injuries to workmen; and this, too, where it was a case almost of first impression. In Gilman v. Eastern Railroad Corporation, 1 Judge Gray, in a single sentence, affirms the rule. It is thus seen that as manufactures and mechanic arts are developing, as workmen are being employed in a variety of new enterprises and untried occupations, it is just and necessary that the law should, for their protection, impose upon employers additional obligations of care and circumspection. The currents of discussion in both countries run in the same direction. Any decision rendered by the English courts always receives consideration in this country, although

the compliment has not until recently, with few exceptions, been freely reciprocated.

In 1858 two important cases were decided by the House of Lords. They were the cases of the Bartonshill Coal Company v. Reid,\* and the Bartonshill Coal Company v. McGuire. They were Scotch appeals, brought before the House of Lords in 1856, and under consideration for two years. Both of them were brought upon similar facts, -injuries caused to miners in hoisting them from a coal-pit, by the negligence of a fellow-workman in not stopping the engineer until he had driven the cage in which they were hoisted against the scaffolding with sufficient force to throw them out. Both overruled the unanimous judgments of the Scotch judges in favor of the plaintiffs, rendered on the ground that an employer is liable to his employee for the negligence of his authorized agent, though a fellow employee. The first affirms the doctrine already laid down, - that an employer is not liable to his employee for an injury caused by the negligence of a fellow employee. It also recognizes the rule already specified, which was first laid down in Brydon v. Stewart, † that an employer who employs workmen in dangerous occupations is bound to exercise due care in having his tackle and machinery, his plant, in a safe and proper condition, in order that his workmen may not be exposed to unnecessary risks. And, thirdly, it seems to recognize the rule which had been already laid down in another case, Tarrant v. Webb, t as well as by the dicta of Baron Alderson in Skipp v. The Eastern Counties Railway Company, § that it is the duty of the employer to exercise due care in the selection of his employees, and see that they are persons of proper care and skill, and generally competent for the work in which they are engaged. And this principle has been incorporated into the law of this Commonwealth by a line of cases, of which the leading one is Farwell v. Boston & Worcester Railroad. In Gilman v. Eastern Railroad Corporation, \*\* the Court, in an opinion by Gray, J., says, "But it is quite as well settled, both in England and America, that a master

<sup>\* 3</sup> McQueen, 266; 4 Jur. N. S. 767; 3 Mac. 300. † 13 Macq. 30. † 18 C. B. 797; 25 L. J. N. S. C. P. 263. § 9 Ex. 223; 23 L. J. Ex. 23. | 4 Met. 49. \*\* 10 Allen, 233, 238; and 13 Allen, 443.

is bound to use ordinary care in providing his structures and engines, and in selecting his servants, and is liable to any of their fellow servants for his negligence in this regard." The judgment in the first of these cases was delivered by Lord Cranworth, and was sustained by the judgments of Lord Brougham and Lord Chelmsford, in the second case. A similar case in this Commonwealth was Wood v. New Bedford-Coal Co.,\* which was decided in 1876.

The ratio decidendi of Lord Cranworth, who was then Lord Chancellor, is the same as that first announced by Chief Justice Shaw in Farwell v. The Boston & Worcester Railroad,† that there was no implied contract of indemnity, but a contract to run the risks of the employment. He says, "When several workmen engage to serve a master in a common work, they know, or ought to know, the risks to which they are exposing themselves, including the risks of carelessness against which their employer can not secure them; and they must be supposed to contract with reference to such risks."

### IMPLIED CONTRACTS.

What is an implied contract? All contracts are either express or implied. They are either expressed in words, or implied by law. Whenever the parties have failed to express in words all the terms of a contract, which they both intended to express, the law supplies the deficiency. "Express contracts," says Blackstone, "are where the terms of the agreement are openly uttered and avowed at the time of the making —as to deliver an ox, or ten loads of timber, or to pay a stated price for certain goods. Implied are such as reason and justice dictate, and which, therefore, the law presumes that every man undertakes to perform. As, if I employ a person to do any business for me or perform any work, the law implies that I undertook or contracted to pay him as much as his labor deserves. If I take up wares from a tradesman without any agreement of price, the law concludes that I contracted to pay their real value." It is one of the fictions of the law, by which a promise is implied where none has been made; and it is a fiction which gained admission after no little opposition and delay. The judges were slow to

give it their approbation, because it compelled them to assist in becoming makers of law, instead of interpreters only. It was said by Chief Justice Holt, in the eleventh year of the reign of William III., "that the notion of promises in law is a metaphysical notion, for the law makes no promise but where there is one by the party;" and as late as the third year of the reign of Queen Anne, "there is no such thing as a promise in law."

Although the doctrine by which they became a part of the law is thoroughly recognized, contracts are implied only when justice, duty, or legal obligation seem to require it. But cases where this doctrine has been applied have grown up one by one, grown up as exceptions, and contrary to the spirit of the common law; and an exception has been made only when the court thought an occasion had arisen where justice required a change. This exception, when once made, has generally stood as a precedent for other judges to follow. A page or more might be filled with instances where such a precedent has been made, which was afterwards engrafted on to the body of the law. If, for instance, a principal is obliged to pay damages in consequence of the negligence of his agent, the law implies a promise by the agent to reimburse him. Or, as has been recently been held in England,\* if an agent makes a contract in the name of his principal, he impliedly contracts that he has the authority of his alleged principal; and, if he has not, that he will take the contract upon himself.

### GENERAL LAWS AND EXCEPTIONS.

Such exceptions have been carefully watched and guarded against by the wisest and most prudent judges. They are like exceptions to the general principle that there must be a privity of contract between the plaintiff and defendant, in order to render the defendant liable to an action by the defendant in the contract. To this general principle there had gradually grown up in this Commonwealth various exceptions, to which the court, in a celebrated decision by Judge Metcalf,† found it necessary to put an end, by col-

<sup>\*</sup> Wright v. Follen, 7 El. & Bl. 301, and 8 El. & Bl. 647.

<sup>†</sup> Mullen v. Whipple, 1 Gray, 317.

lecting and reducing the cases to three classes, and declining to allow the general principle to be further encroached upon. A general rule may sometimes work injustice. By the very terms of the definition, it is made for the generality of cases. If it does not work injustice in the majority of cases, it is about all the law can pretend to do. Laws are made for the benefit of men in the mass, and cannot be made for individual cases. A great many complaints that the law sometimes works injustice would be found unjust, if the person aggrieved would consider that, in the very nature of things, general laws can only cover the majority of cases. It is better that the law be stable and certain than vacillating and unreliable. If exceptions must be made, it is better for them to be as few as possible, unless they also form a class of cases. Legislation for individual cases is burdensome, and wrong in theory. In the very nature of government, a few must suffer wrong that justice may prevail for the majority. In a community where every man is resolved to have exact justice for himself, every man becomes a law unto himself. Anarchy must follow, or society will return to barbarism. In a well-governed society, which is thought to be the happiest social condition, every man must sacrifice something of his preferences, something of his individual rights, for the sake of the general welfare. In such a community as many general laws will be made as general welfare requires, while exceptions will be as rare as possible.

### WHAT IS THE CONTRACT?

Accepting for the present, for the sake of the argument, the theory that the law implies that the employee makes a contract with his employer, the question at once arises, What is the contract? It is a contract, it is said in the decisions quoted, to run the risk of personal injury from the negligence of a fellow-employee. Now there is, it will be remembered, a fundamental principle of law, that there can be no contract without a meeting of minds, — no contract unless the parties mutually understand its terms, and mutually assent to them. When the contract is expressed, there is an actual assent; when it is implied, the assent is implied by law. Neither can there be an assent unless the

parties know to what they are assenting. It is, therefore, necessary for each party to have in mind, at the time of making the contract, the terms to which he assents. When the contract is implied, the law implies that each, at the time it was made, had its terms in his mind. Whether he had or not is a question of fact, and a question of fact based upon the ordinary experience of mankind. It is said that because workmen, when making contracts of employment, ordinarily have in mind the fact that they are to run this risk of injury from the negligence of fellow-workmen, the law should imply such a fact. This is a fact, it is said, of common experience, such a one as properly comes within the province of a jury.

With all deference to the opinions of the learned judges who declare this to be a fact of common experience, may it not still be questioned whether workmen, when engaging work, ordinarily have this fact in their minds? The law, it is true, is at present settled. But should the subject come before the legislature, it ought again to be argued upon its original merits. The same arguments should again be analyzed. The same facts which were made by the judges the basis of their opinions should again be discussed. The whole subject should be reconsidered as if it were a new question,—a question which the legislature were called upon to consider for the first time. Otherwise they would not come to a view of the subject with eyes open to the admission of all light, but influenced, perhaps, by the opinions of others.

Is there not room for grave doubt whether workmen, when making their contracts, actually consider their prospective danger of receiving personal injury? Is there not room to doubt whether their employers at such a time think of the question of liability, or ask themselves where the responsibility for damages rests should an accident occur? whether the employee runs his own risk, or is guaranteed against injury? This is a question to be decided by the common experience of ordinary men, which is the test the wisdom of centuries has established for the decision of questions of fact. Questions of fact have been left to juries, because it was thought that men familiar with business and

daily life would decide more justly than judges. Occasional flurries of excitement occur, when confidence is shaken in juries, but the great weight of public and judicial reliance upon the justice of their verdicts remains unshaken. If the common experience of ordinary men declares that the danger of injury is seldom thought of at the time of making such contracts, then the fact, which the judges have assumed as the basis of their opinions, does not exist. If, moreover, common experience declares further that workmen are not expected to run their own risks, but to look to their employers for protection, the fact is reversed, the theory falls to the ground together with the hypothesis upon which it rests, and the law should be reversed in favor of the workmen. This is the gist of the question, as presented in these opinions; and there is on both sides abundant opportunity for argument.

Were it not put upon the ground of an implied contract, but upon that of an actual contract unexpressed, a contract which could be proved in evidence by custom and usage, it would be another question based upon the same hypothesis, to be answered by a knowledge of the same fact. It would be in the end the same question, and would require the same answer It would depend upon whether common experience declares that both workman and employer, at the time the contract to work is made, ordinarily expect the workman to take the risk, or the employer to protect him. When it is remembered that the employer is liable to every other third person for the negligence of his servant, is liable, for instance to a passenger for the negligence of an engineer in running his train, it would seem as though common experience would imply a like contract of indemnity with another servant, a brakeman, for instance, who is likewise a third person. Why should not the law create a similar contract in two cases so similar?

## JUDGE-MADE LAW AND PUBLIC POLICY.

It is the province of the legislature to make law, and the province of the judiciary to interpret it. Where one class of men have had for centuries the right to declare what the law is, and have been respected for their character and held in honor for their authority, it would not be strange if

sometimes they had overstepped the boundaries of their province. Judges, like other men, are human; and the love of power, with the pleasure of using it, is one of the most natural as well as one of the strongest passions of the mind. For centuries they have administered justice, have arbitrated between their fellow-men, and been the tribunal of last appeal. From their judgment, when a court of last resort, there has been no appeal except by open rebellion. It is no wonder that they have made law sometimes, usurping the exclusive privilege of a co-ordinate branch of the government. It is no wonder that, with the growth of time, new law has grown up, and new precedents have been engrafted upon old principles misapplied; but it is never pretended that judges have the right to make law; never pretended that they have the right to invent a principle; nor can they render a decision contrary to a statute. It is seldom claimed that they can change the law as it has been laid down before their time by a superior or a co-ordinate court. But they may apply an admitted principle to a new state of facts. They may decide upon a different set of circumstances. New combinations of fact are constantly arising, and in applying to these facts a recognized principle, judges are sometimes obliged to establish new precedents. In doing this they are making new law. This is a part of their duty, and as necessary as justice itself.

Decisions are sometimes made because public policy demands it. Public policy is a general term, almost undefinable. It includes the policy of the State, and is always in harmony with good government and good morals. It is always in harmony with the genius and spirit of our laws and institutions, as they in turn are mutually in harmony with it. This is a principle used for various purposes. It is used sometimes to prevent the passage of a law, sometimes to prevent the setting up of a will. When, for instance, Daniel Webster wanted to break Stephen Girard's will, because it refused clergymen admission within the college walls, and encouraged atheism, he said it was a will made contrary to public policy. When, again, he wished to prevent the great steamboat monopoly from having, under an act of the legislature, the exclusive right to navigate the Hudson River, he argued that

such legislation was against public policy, and unconstitutional. When the anti-slavery leaders in the Senate wanted to prevent the spread of slavery to the Territories, they declared its extension to be against the public policy of the country. When Rufus Choate, in the Constitutional Convention of 1852, opposed the election of the judiciary for a term of years, he argued that the public policy of the State demanded that judges should have a life tenure, conditional upon good behavior.

These latter instances are the most common uses to which the doctrine is applied. It is the province of the legislature to decide what is or is not against public policy; and the legislature is usually jealous of any encroachment from this direction upon its ancient rights and privileges. The right to imply a contract is exercised by virtue of this doctrine of public policy. Certain contracts are implied by the courts, because they are in harmony with public policy. Certain other contracts are not implied. In the former instance the judges make a contract for the parties where they have failed to make one for themselves. They can by this means even defeat the real intention of the contracting parties. This power is exercised by virtue of the assumed rights to declare what is public policy, and to make a contract in accordance with this declaration. These certainly are extraordinary powers, which should be exercised with great circumspection, and jealously and scrupulously watched by the legislative branch of the government.

#### COMMON EMPLOYMENT.

The term common employment was early used to designate the employment of two or more workmen by one master. As a defence to actions for personal damages it was first applied to two persons, the person injured, and the person doing the injury, employed in a similar occupation. It was not, however, an appropriate term, because it did not suggest to the mind the principle which was the basis of this defence, but, instead, an example of the principle. It did not suggest that there was no implied contract of indemnity, but merely that both workmen were engaged to work for the same master.

As soon as the rule became recognized law in both England and America, the courts were called upon to define common employment, and say what classes of cases the term included. Having established the rule, they were asked to apply it, and say whether it should receive a wide or a narrow application. As case after case arose, they were asked to decide whether it came under the rule; whether in general the term should include only those employees who worked side by side in a similar occupation, as, for instance, masons building a wall together, carpenters erecting a staging, weavers tending adjacent looms; or whether it should have a wider scope, and embrace all employees who were hired by the same person, as, for illustration, all the hands in a factory, or all the employees of a railroad corporation. These were the limits of the application of the rule.

Between the two extremes there were various degrees where the rule might be held to include occupations more or less dissimilar. The chief question which embarrassed the courts was whether, as in the case where the rule was first announced, it should include only persons engaged in similar occupations, or should extend to any and every occupation, however dissimilar. Some courts gave it the wider, others the narrower, application. Some courts varied in their applications of the rule, and the same courts sometimes varied as new judges took the seats of their predecessors. No court attempted to actually define the term. No court attempted much more than to say that the particular case before it was one where common employment ought to be a defence to the action. Probably the term cannot be accurately defined, because it is impossible to anticipate the various kinds of employment, with their varying degrees of dissimilarity, which may arise. Several eminent authorities have declared it undefinable.

#### APPLICATION OF THE RULE.

If the rule of common employment had been restricted to persons at work side by side in a similar occupation, having a personal knowledge of each other's proficiency and habits of carefulness, it would not have been complained of as unjust. It might have been called a variation from a long-

established principle; and therefore wrong in theory; but it would have been so restricted in its application that it would not have been to employees a cause of severe injustice. Without great injustice it might have been made still easier for employers by excepting domestic and menial servants, such as coachmen and house servants. It is the wide extension of the rule that has done the wrong. Year by year, as case after case arose, and, through the ingenuity and persuasion of corporation counsel one court followed the example of another, the rule of common employment was gradually extended. The tendency has been of late to give it the widest extension, and include within its operation every employee who, either directly or indirectly, is paid by the same person or corporation, that is, from the same till.

#### WHO ARE FELLOW-EMPLOYEES?

An employee who in legal phrase is called a servant, is any person, male or female, minor or of full age, paid or unpaid, who works for another with his knowledge and consent. In the earliest case, Priestly v. Fowler,\* which was decided in 1837, two men at work for a butcher, one of whom was injured while they were riding together in his van, were declared to be fellow-employees. Here was a similar occupation, and they had as full knowledge of each other's care and judgment in loading the van as men can generally have. In the next case, Farwell v. The Boston & Worcester Railroad,† which was decided in 1842, and in Hayes v. The Western Railroad, t decided in 1849, an engineer and a switchman, and two brakemen, were in the respective cases declared fellow-employees. In Hutchinson v. The York, Newcastle and Berwick Railway Company, & decided in 1850, and in Skipp v. The Eastern Counties Railway Company, the facts were similar to the preceding. In Albro v. The Agawam Canal, decided in 1850, the rule was extended, and an operative and his superintendent were declared within the rule. In Wiggett v. Fox,\*\* decided in 1856, the rule of common employment was still further extended, and said to apply to an employee of a sub-contractor, whose negli-

<sup>\* 3</sup> M. & W. 1. † 4 Met. 49. † 3 Cush. 270. § 5 Ex. 343. | | 6 Cush. 75. | \*\* 11 Ex. 832.

gence caused injury to the defendant's servant, and who was hired to do work by the piece. The wages of the employee were paid by the defendant, but he worked under the direction of the sub-contractor. The rule was followed in this Commonwealth in Johnson v. Boston,\* decided in 1875, where one Johnson, who was injured by the caving in of a sewer, was under the "direct charge and management" of a foreman at work for the city, and under the "general supervision of the defendant's superintendent of sewers," and therefore under the general direction and control of the city, whose agent he was. In Gilshannon v. The Stony Brook Railroad,† a common laborer riding to his work gratuitously on the defendant's gravel-train, and the conductor of the train, through whose negligence he was injured, were declared fellow-employees. In Brown v. Maxwell, ‡ a workman and his foreman, whose orders the former was bound to obey, and in Sherman v. the Rochester & Syracuse Railroad Company, a superintendent and an employee bound to obey the orders of the former, were called fellowemployees by the courts of New York.

Perhaps it is not necessary to specify further cases so particularly: A hod-earrier, and the earpenter who carelessly built the staging which fell in and injured him; a baggage-master, and a draw-tender; a brakeman, and a gate-tender; a factory girl, and the superintendent who gave the very order that caused her death; a chief engineer, and the third engineer on board a steamer; a painter at work on an engine-shed, and a freight-handler who upset the ladder on which he was standing; a miner, and a workman employed by a sub-contracting engine-builder; the servant of a brewer, and a friend who gratuitously made the plans for a malt-bin, which fell in and injured the servant; a miner, and an overseer whose carelessness, while at work four miles away, caused an explosion, - have been adjudged by the courts fellow-employees. It will be seen by these decisions that the essence of common employment is a common employer and payment from a common fund.

<sup>\* 118</sup> M. 114. † 10 Cush. 228. ‡ 6 Hill, 592. § 17 N. Y. 153. ¶ In Davis v. The Central Vermont Railroad, ithas been recently held, by the Supreme Court of Vermont, that the master-builder, under whose superintendence a culvert was so negligently built that it fell in, is not a co-laborer with an ordinary employee who was injured thereby.

The strictness with which the law of fellow-servant, by means of legal refinings, has been applied, and the acuteness which has been shown in discovering a relationship between employees, is worthy of notice. The legal mind has expended, under the golden patronage of large corporations, its scholastic subtlety in extending the doctrine of common employment, until a superintendent entrusted with the entire control of the business of a large corporation, with absolute power to select and discharge his assistants, to hire or discharge fully and freely every man of the two or three thousand, perhaps, who are under him, is the fellow-servant of the boy who sweeps an office, tends a loom, couples a car, or does any service, however menial. Because this doctrine was born in this Commonwealth, and has received here the tenderest care and widest development, it is sometimes called in this country the "Massachusetts doctrine." An acknowledged authority\* thinks "our courts have had a tendency to narrow the remedies for negligence by technical and unsound decisions, and especially to favor corporations at the expense of servants. If the Massachusetts doctrine should be adopted, it would afford complete immunity to a large class of employers, such as railroad companies, owners of large factories, foundries, mines, etc., who are accustomed, and indeed often compelled, to intrust the selection of almost all their servants to one or more superintendents. It would be almost impossible to prove that a superintendent had a reputation for selecting incapable subordinates, and that his employer was aware of it; yet, upon the theory which holds a general superintendent to be only a fellow-servant with those whom he employs, such proof would be necessary in order to maintain an action by one of the servants against the common employer, on account of the negligence of another servant."

Wilson v. Merry† is the leading English authority upon this subject. It is a case which arose in Scotland, and was there decided in favor of the plaintiff. The injury was produced by an explosion, caused by the negligence of an engineer employed by the defendants to sink a shaft in a coalmine. Wilson did not know the engineer, had never seen

<sup>\*</sup> Shearman and Redfield on Negligence, sect. 102. † L. R. 1, p. 326.

him, and had no knowledge of his capacity for the work entrusted to him. The engineer was generally competent for the responsibility he had undertaken, but was so specially incompetent in this instance, that fire-damp was allowed to accumulate and cause an explosion. The case was heard in the House of Lords in 1868, and the decision of the Scotch courts overruled. The Lord Chancellor (Lord Cairns) said it was not a question of common employment, but (returning to the ratio decidendi of the earlier cases) a question whether there was an implied contract of liability for a servant's negligence.

This decision checked the practice, growing up in the English and Scotch courts, of discriminating between the various kinds of common employment, and returned to the principle that it was purely a question of contract, as had been laid down in Farwell v. The Boston & Worcester Railroad,\* decided sixteen years before, and in Hutchinson v. The York, Newcastle and Berwick Railroad,† decided in 1850. It rejected the view that there were various grades of superior workmen, whose directions their inferiors were bound to obey: that, because their superiors were the authorized agents of their employers, their employers should be responsible for their acts. By declining to consider the various grades of similar occupations, it virtually re-asserted the wide use and construction by the English courts of the term common employment, by maintaining, in the words of Lord Cranworth, "that workmen do not cease to be fellow-workmen because they are not equal in point of authority." It furthermore destroyed the theory of the Scotch judges that whether they were fellow-workmen was a question of fact for a jury.

The Scotch judges, mindful of the injustice which they thought an indiscriminate application of the English rule would accomplish, decided that there was an important question of fact for a jury to determine. They declined to say that, as matter of law, the person who suffered the injury, and the person who caused it, were not fellowemployees, as had been decided in 1863, in the similar case of Somerville v. Gray.‡ They said that as there was, upon

the evidence, a reasonable doubt what relations of employment existed between them,—a doubt whether an engineer who for a handsome compensation planned the work, leaving the general and special details of the execution to foremen and subordinates, was a fellow-workman with an ordinary laborer. There was an important question of fact for a jury to determine. It made no difference if the question was whether there was an implied contract between the injured servant and his employer. It was still a question of fact.

This would seem to be a just and legal solution of the difficulty. It would relieve the courts of the charge of trespassing upon the province of a jury.

It may be thought unwise for the legislature to allow juries to exercise this right. It may be said that the interests of employers would suffer, if, upon any pretence or claim of right, actions for personal injuries caused by fellowemployees could be maintained against them, because it would encourage lawsuits. If the exercise of such a right would promote litigation, - and no doubt it would, - it is no argument against the granting of the right. rights remain uncreated, through fear of their enforcement? If so, all courts should be abolished, or all rights should be annulled. The State is bound to protect its citizens, and provide the means of enforcing their rights. Otherwise it is a government on paper, without power, and not entitled to respect. To hesitate to confer a right, lest its exercise may annoy the wrong-doer, is unjust; and no State can ever afford to be unjust. Whatever is morally right should never be politically wrong. Every civil right has its remedy, or the right is worthless. It carries with it the right to be enforced by some appropriate action at law. The same reason which would refuse to confer a right lest it should be enforced by a suit at law, would justify the abrogation of every right that now exists.

#### SUMMARY OF THE LAW.

The law, as already explained, bearing upon this question of liability, may be stated in a compendious form by the following propositions:—

1st. A person is liable to pay compensation in damages

for a personal injury done to another by his own wrongful act, neglect or default.

- 2d. A master is liable to pay compensation in damages for a personal injury done to another person by the wrongful act, neglect or default of his servant, while engaged in the ordinary course of his employment.
- 3d. A master is liable to pay compensation in damages for a personal injury done to another person by the wrongful act, neglect or default of his servant, under the master's personal supervision and direction.
- 4th. A master is *not* liable to pay compensation in damages for a personal injury done to his own servant by the wrongful act, neglect or default of another servant, acting within the ordinary course of his employment,
- (a.) Unless he has neglected to use due diligence in the selection of a competent and trusty servant, or unless, upon learning that the servant was incompetent, the master neglected for an unreasonable time to discharge him;
- (b.) Unless he has neglected to use due care in selecting and furnishing suitable materials, implements, tools, machinery or plant to perform the service in which the servant who caused the injury was engaged; or unless he neglected to use due care in keeping in proper condition suitable means to perform the service in which the servant was employed.

The master's liability is not changed simply by the fact that the servant who caused the injury and the servant who was injured were engaged in a common employment.

Common employment may be said to include every servant who is hired or paid, directly or indirectly, by the same master.

The master's liability is not changed because both servants were engaged in different grades of a common employment.

Neither is it changed because the injured servant was acting at the time of the injury in strict obedience to the orders of a superior servant, a superintendent or foreman, and was injured in consequence of his obedience.

Neither is it changed because the servant who caused the injury was employed by a sub-contractor, if both were under the general direction of a superior servant of the master.

A servant or employee is liable to pay compensation in

damages for a personal injury done to another servant by his own wrongful act, neglect, or default.

A servant or employee is bound to reimburse his master or employer for damages sustained in consequence of his wrongful act, neglect, or default.

But a servant or employee who has performed his work under the eye and immediate direction of his employer, is his agent, responsible (if to any one) to his master or employer only, not to the person injured.

While the master is not liable under any contract of warranty that the materials, machinery, tools, implements, and plant are free from defects, he is liable for injury caused by any secret defects known to himself, and when unknown to the workman, not disclosed to him.

He is also liable for neglect to exercise due care in carrying on his work or business under a safe and proper system or code of regulations.

And liable for neglect to conform to any statute regulations made by the legislature for the safe conduct or management of his machinery.

To any neglect or breach of these liabilities which the law imposes, the servant may by word or act assent, and thereby excuse the master from liability to him for personal damages.

## LAW OF OTHER COUNTRIES.

It may be interesting in this connection to know whether the law of other States and countries conforms to the law of this Commonwealth in excluding an employer from liability for a personal injury to an employee, caused by the negligence of a fellow-employee.

## The Scotch Law.

In 1680 the earliest Scotch case arose in which the rights of master and servant were adjudicated. But the first which decided the liability of a master for his servant's tort was Dalrymple v. M'Gill,\* in 1804, where it was held that a master was not liable for the act of his servant in cruelly beating another's horse, because it did not appear that he approved or had knowledge of the wrong. In 1813, in

Linwood v. Hathorn,\* the master was held liable for the act of his servant, without his knowledge or consent, in felling a tree with so little care as to cause the death of the plaintiff's intestate, who was passing. This judgment was sustained on appeal to the House of Lords. This tendency to hold the master to a strict liability for the acts of his servant was followed in Hill v. Merricks, † decided the same year, where he was held liable for the deliberate act of his servant in cutting down, without his master's authority, the trees of a bordering estate. So strict an obedience was exacted by masters at that time, that it was perhaps thought unwise to make it possible for them to escape liability by denying, after the injury had happened, that they had conferred any authority.

Sword v. Cameron ‡ is the leading case. It was decided in 1839, the year after Priestly v. Fowler, § the leading English case, and declined to follow its authority. It was an action to recover damages from the owner of a quarry, because one of his quarrymen, while carelessly blasting a rock, had injured a fellow-workman. The court unanimously held the employer responsible for the culpable negligence and rashness of his workman. The next case, which arose in 1852, is Dixon v. Rankin, where the master was held liable for an accident in a coal-pit; and the court, after reviewing Priestly v. Fowler, unanimously followed the rule of Sword v. Cameron. The ratio decidendi of the case is thus laid down by the Lord Justice Clerk:—

"The law of Scotland as to the contract of service in regard to such matters as are here raised is perfectly fixed, and admits of no doubt whatever. The master's primary obligation in every contract of service in which his workmen are employed in a hazardous and dangerous occupation for his interest and profit, is to provide for and attend to the safety of the men. That is his first and binding obligation; I should say paramount even to that of paying for their labor. This obligation includes the duty of furnishing good and sufficient machinery and apparatus to enable them, with safety to their lives, to perform the work which they are employed in for his profit, and to keep the same in reasonable and good condition; and the more rude and cheap the machinery, and the more liable on that account to cause injury, without great care, control, and superintendence in the working of it, the greater the obligation to make up for its defects by the attention necessary to prevent

<sup>\*</sup> Shaw's Scotch App. 20. † Hume, 299. ‡1 S. 493. § 3 M. and W. 1.

such causing injury. In this obligation is equally included - as he cannot do everything himself — the duty to have all acts by others whom he employs done properly and carefully in order to avoid risk. The obligation to provide for the safety of the lives of his servants by fit machinery is not greater or more inherent in the contract than the obligation to provide for their safety from the acts done by others whom he also employs. The other servants are employed by him to do acts which, of course, he cannot do himself; but they are acting for him, and instead of himself, as his hands. For their careful and cautious attention to duty, for their neglect of precautions, by which danger to life may be caused, he is just as much responsible as for such misconduct on his own part, if he were actually working or present; and this particularly holds to the person he entrusts with the direction and control over any of his workmen, and who represents him in such a matter. The servant, then, in the contract of service in Scotland, undertakes no risks from the dangers caused by other workmen from want of care, attention, prudence and skill which the attention and presence of the master or others acting for him, might have prevented. His master is bound to him in obligations which are to protect him from such dangers. The principle of the contract in England being different, of course different results follow."

In Gray v. Brassey\* the same doctrine was emphasized, and the judges again declined to follow the rule of Priestly v. Fowler till they had been overruled by the House of Lords. The Lord President said that the master was liable for his own negligence and the negligence of his authorized servants; and Lord Cunningham, who expressed his opinion with most vigor and positiveness, said, —

"Although our reports for many years show that masters have been held liable to all third parties (without excepting fellow-servants) suffering from the negligence and unskilfulness of other servants hired by the employer, followed up by the late case of Rankin v. Dixon, in the Second Division, the books hardly show the extent of the understanding in Scotland, as it is believed there is no man of common intelligence and experience in our affairs who entertains a different opinion. Many industrious people may have relied on that security; and at any rate, when servants in this country have suffered severe injury from the fault of another workman hired by the master, we are not entitled suddenly to abrogate the responsibility of the latter, existing at the date of their employment The law of Scotland on this point has been long established and acted on, while this question is new in England, arising merely under an act recently passed; and I must, with perfect deference, remark that the reasons assigned in the English cases for the distinction urged by the defender, do not appear to be altogether satisfactory or reasonable."

<sup>\* 15</sup> Court of Sessions Cases, 135.

Five other eases followed in the same line, — Baird v. Addie,\* Brownlie v. Tennant,\* O'Byrne v. Burn,\* Hill v. Caledonian Railway,\* and Reid v. Bartonshill Coal Company, already referred to, and which, upon appeal to the House of Lords, was overruled. What had been declared law by twenty-five judges was changed by this judgment, and the law of both countries was made the same.

#### The Irish Law.

The Irish decisions, unlike the Scotch, follow the precedent of Priestly v. Fowler. The question was first raised in 1858, in M'Enery v. Waterford and Kilkenny Railway,† where the rule was affirmed; and all the Irish decisions uniformly accept it.

# The Law of France.

This question arose in England, Scotland, and France about the same time. While the first English case was in 1837, and the first Scotch case in 1839, the first French case was in 1836. During the days of feudalism, and until the revolution of 1789, the authority exercised by the nobleman over his vassal was so great that the question would not be expected to have arisen. The development, in its various phases, of the law of master and servant, was gradual in France, as in the other countries, following likewise much the same course as the Roman law had followed. Pothier, in the "Traité des Obligations," by Dupui, page 278, says that the person who appointed another to perform a function must answer for the injury caused by the agent in exercising the power with which he has been delegated; and if the agent was appointed by one or more persons, they are all liable, without exception, in solido. But should the agent, in a matter not connected with the exercise of the function, ill-treat or rob any one, the principle would not be liable. Nothing is said by him as to the liability of a master to his servant for the negligence of a fellow-servant, because the law had probably not reached in his day that stage of development.

The case which arose in 1836 was begun in the court at

<sup>\* 16</sup> Court of Sessions Cases, 490, 998, 1025, 569.

<sup>† 8</sup> Ir. C., L. R. 312.

Lyons. It was an action against a master to recover damages to a workman, caused by the negligence of a fellowworkman in loading a cargo; and the master was not held liable. A similiar decision was rendered by the local Court of Toulouse on the 26th of June, 1839, in another case, where a workman was injured through the negligence of a fellowworkman, by the glancing of a knife, while they were lopping bushes. The ground of the decision was that the servant was paid by the wages he received, for taking the risks of the employment. (See Gilbert's edition [1855] of "Les Codes Annotés de Sirey.") But this case was taken on appeal to the Cour de Cassation, where this decision was reversed on the 28th of June, 1841. The gist of the decision, as found in Dalloz's "Jurisprudence Générale du Royaume,"\* is as follows: "The master is liable for the injury which one of his servants or workmen has caused by negligence to another servant or workman in a work which they were charged to carry out in common. The wages agreed upon between the servant and his master cannot exempt the latter from his liability towards the party injured."

Both of the cases were decided upon a construction of Article 1384 of the Civil Code. The sections of the code which bear upon this subject are as follows:—

"1382. Tout fait quelconque de l'homme qui cause à autrui un dommage oblige celui par la faute duquel il est arrivé à la reparer.

"1983. Chacun est responsable du dommage qu'il a causé non seulement par son fait, mais encore par sa négligence ou par son imprudence.

"1384. On est responsable non seulement du dommage que l'on cause par son propre fait, mais encore de celui qui est causé par le fait des personnes dout on doit répondre ou des choses que l'on a sous sa garde. Le père, et la mère après le décès du mari, sont responsable du dommages cause par leurs enfants mineurs habitant avec eux. Les maîtres et les commettants, du dommage causé par leurs domestiques et préposés dans le fonctions auxquelles ils les ont employés.

"Les instituteurs et les artisans, du dommage causé par les élèves et apprentis pendant le temps qu'il sont sous leur surveillance.

"La responsibilité ci-dessus a lieu à moins que les père et mère, instituteurs et artisans n'éprouvent qu'ils n'ont pu empêcher le fait qui donne lieu à cette responsabilité.

"1382. Every act of a man, of whatsoever nature, which causes injury to another, obliges him through whose fault it happened to repair the damage.

"1383. Every one is responsible for the injury he has caused, not only by his own act, but by his negligence or imprudence.

"1384. A person is liable not only for the injury he causes by his own act, but also for that which is caused by the acts of others for whom he is answerable, as well as for any injury to property under his charge.

"The father, and the mother after the death of her husband, are responsible for any damage caused by their minor children who live with them

"Masters and employers are responsible for any injury caused by their servants or employees in performing the duties in which they have been employed.

"Teachers and artisans are responsible for any injury done by pupils or apprentices while under their care.

"The above responsibility attaches, unless the father or mother, teacher or artisan, proves that he could not prevent the act which created the responsibility."

Another construction, and an English construction of section 1384, was given by the judicial committee of the Privy Council, on appeal from the Mauritius, which is under the control of French law, in the case of Serandat v. Saisse.\* This in effect decides that the master (foreman or overseer) is responsible for the acts of his servant done while acting under the orders, directions, and surveillance of his master (sous les ordres, sous la direction et la surveillance du commettant); which is equivalent to saying, as the English law says, done while acting within the scope of his employment. It is thus seen that the Civil Code holds the employer liable for the negligence of an employee to a fellow-employee.

# The Law of Italy.

The law of Italy is contained in Article No. 1153 of the Italian Code, which was modelled upon the French code; and the portion of it which relates to this subject is almost a literal translation of the French.

## The Law of Prussia.

The Roman Law has been called the Common Law of Prussia. There has been no complete codification of the Laws, but from Holtzendorff's Encyclopædia, an authoritative work, it appears that the principal or employer is liable,—

- 1. Where he has committed or directed a wrongful act.
- 2. Where he should have done the work himself.
- 3. Where he has not used due care in the selection or supervision of his agent or employee.

Exceptions to these rules make the principal liable (1) for what is called the contractual fault of his agent; (2) make the occupier of a room liable for an injury caused by throwing out anything; (3) make innkeepers and shipowners insurers of property intrusted to them. The employer is, in general, liable only for negligence in selecting and supervising his servant.

But, to relieve the hardship of this rule, owners of railroads, mines, quarries, pits, factories, are made liable, in certain cases, for the negligence of employees. The following is the substance of the law:—

Article 1 is as follows: "Where, in the course of the working of a railway, a man is killed or suffers personal injury, the undertaker is liable for the damage thereby caused, so far as he does not prove that the accident was caused by vis major, or by the default of the person killed or injured himself." Article 2 is: "Where, in the case of a mine, a quarry, a pit, or a factory, the agent or the representative, or person employed to conduct or overlook the work, or the workman through his default in carrying out the work, has caused the death or the personal injury of any man, the owner is liable for the damage thereby caused." Article 3 regulates the measure of damage. Article 5 provides that the undertaker or owner referred to in Articles 1 and 2 may not exclude or limit the application of the rules contained in the articles to their advantage, by means of a contract; that is to say, by means of a special agreement, and that contracts in contravention of this article are to have no legal effect; i.e., railway companies, mining companies, factory owners, owners of quarries, etc., may not contract themselves out of the liability imposed by the law.

# LAW OF THE STATES AND TERRITORIES.

A careful examination of the law of the States and Territories shows that the rule of non-liability universally prevails, except where it has been modified by local statutes. With the exception of Rhode Island, recent legislation changes the rule only as it affects the liability of railroads.

The following States and Territories have recognized the need of some change in the law:—

California. — See Codes and Statutes of California, 6971, sect. 1971; modified, however, by 6970, sect. 1970, to such an extent as to make the change of little importance.

Dakota. — See Revised Code of 1877, p. 396, Article 2, which is precisely the same as the law of California, and seems to have been copied *verbatim* from the statutes of the latter State.

Georgia.—The old law is completely changed in this State, so far as liability of railroads is concerned. The meaning of the statute is unmistakable; it reads as follows, viz.,—Code of 1873, p. 521, 3036 (2981),—"Injury by co-employee. If the person injured is himself an employee of the company, and the damage was caused by another employee, and without fault or negligence on the part of the person injured, his employment by the company shall be no bar to the recovery." The old law is laid down in 15 Ga. 349; 30 Ga. 146. The new law was enacted in 1855–56.

Iowa. — The law of this State is equally explicit in affording a remedy in like cases. Revised Code of 1880, vol. 1, p. 342, at sect. 1307, reads as follows: "Every corporation operating a railway shall be liable for all damages sustained by any person, including employees of such corporation, in consequence of the neglect of agents, or by any mismanagement of the engineers or other employees of the corporation, and in consequence of the wilful wrongs, whether of commission or omission, of such agents, engineers or other employees, when such wrongs are in any manner connected with the use and operation of any railway on or about which they shall be employed; and no contract which restricts such liability shall be legal or binding."

The note to this section is as follows, viz.: "Under the statute, prior to the passage of chap. 169, laws of 1862, it was held, in harmony with the consent of common law authority, that the principal is not liable for damages sustained by an employee for the negligence of a coemployee in the same general service; and that the 14th section of the act, entitled An Act to grant railroad companies the right of way, approved Jan. 18, 1853, did not change the general rule on the subject." (Sullivan v. The M. & M. R. Co., 11 Iowa, 421.) After the act of 1862 took effect,

it was held that while the 7th section thereof gave an employee of a railroad company a right to recover for injuries caused by the negligence of a co-employee, the liability was nevertheless measured by a different standard and rule, as to negligence, from what it is in case of injuries to passengers. While extraordinary care and caution are required with respect to passengers, ordinary care only is due to the employee." (Hunt v. The C. & N. W. R'y Co., 26 Ia. 363; Wright, J., dissenting, and holding that under the statute the same rule applied to both. See a long list of cases in support of the new doctrine in the same note; viz., Revised Code of Iowa, 1880, vol. 1, pp. 343, 344, 345 and 346.)

Kansas. — (See Revised Laws of Kansas, 1879, p. 784, chap. 84, sect. 4914; taken from the Statutes of 1876, p. 869, sect. 4604.) The following law was passed in 1874, chap. 93, sect. 1. It took effect March 4, 1874, viz.: "Every railroad company, organized or doing business in this State, shall be liable for all damages done to any employee of such company, in consequence of any negligence of its agents, or by any mismanagement of its engineers or other employees, to any person sustaining such damage." The preceding section, 4603, while not relating to the question of damages done to an employee, is yet worth quoting, as showing the extreme caution which is required of such corporations in Kansas. It is as follows (4603, p. 869, vol. 2, Kansas Statutes): "That railroads in this State shall be liable for all damages done to person or property, when done in consequence of any neglect on the part of the railroad companies." (L. 1870, chap. 93, sect. 1.) This section has changed the law in reference to the liability of railroad companies for injuries done by their trains to cattle on the track. action for such injuries it is not error to instruct the jury that the company must exercise ordinary care, and is responsible for ordinary neglect. (St. Jos. & D. R'y Co. v. Grover, 11 Kansas, 302.) This section applies only where a railway company, as a company, has been negligent; and does not apply to negligence between co-employees of a railroad company. (Kas. P. R'y Co. v. Salmon 11 Kas. 93.) The case, just cited, Kas. P. R'y Co. v. Salmon, was decided in

1873. It was, no doubt, owing to the hardship felt in this case, that the law was changed in the following year. The jury, in the lower court, had given a verdict for \$7,500 in favor of the plaintiff, for personal injuries resulting in the death of her husband; and a new trial was refused. The case was then taken up on error, and decided against the plaintiff; and the law was changed, as before stated, the following year.

Mississippi. — See Revised Code of 1880, p. 309, sect. 1054: "Every railroad company shall be liable for all damages which may be sustained by any person in consequence of the neglect or mismanagement of any of their agents, engineers or clerks, or for the mismanagement of their engines; but for injury to any passenger upon any freight train not being intended for both passengers and freight, such company shall not be liable except for the gross negligence of its servants."

Montana. — See Laws of Revised Statutes, 1879, p. 471, sect. 318: "That in every case the liability of the corporation to a servant or employee acting under the orders of his superior shall be the same in case of injury sustained by default or wrongful act of his superior, or to an employee not appointed or controlled by him, as if such servant or employee were a passenger."

The foregoing provision was enacted as part of a general act providing for the formation of railroads in the territory of Montana, and was passed with considerable difficulty over the Governor's veto. See Laws, etc., of the Territory of Montana, 1873 (extra), 104 and 109, note.

Rhode Island. — See Public Statutes of 1882, p. 553, chap. 204, sect. 15: "If the life of any person, being a passenger in any stage-coach or other conveyance, when used by common carriers, or the life of any person, whether a passenger or not, in the care of proprietors of, or common carriers by means of, railroads or steamboats, or the life of any person crossing upon a public highway with reasonable care, shall be lost by reason of the negligence or carelessness of such common carriers, proprietor or proprietors, or by the unfitness or negligence or carelessness of their servants or agents, in this State, such common carriers,

proprietor or proprietors, shall be liable to damages for the injury caused by the loss of life of such person, to be recovered by action of the case, for the benefit of the husband or widow and next of kin of the deceased person, one-half thereof to go to the husband or widow, and one-half thereof to the children of the deceased."

Wisconsin. — "Every railroad corporation shall be liable for all damages sustained by any agent or servant thereof by reason of the negligence of any other servant or agent thereof, without contributory negligence on his part, when sustained within this State, or when such agent or servant is a resident of, and his contract of employment was made in, this State; and no contract, rule or regulation between any such corporation and any agent or servant shall impair or diminish such liability." (Published March 18, 1875; approved March 4.)

Wyoming. - See Compiled Laws of Wyoming (1876), p. 512, chap. 97, seet. 1, entitled "An Act to protect railroad employees who are injured while performing their duty." "Any person in the employment of any railroad company in this Territory, who may be killed by any locomotive, car, or other rolling stock, whether in the performance of his duty or otherwise, his widow or heirs may have the same right of action for damages against such company as if said person so killed were not in the employ of said company; any agreement he may have made, whether verbal or written, to hold such company harmless or free from an action for damages in the event of such killing, shall be null and void, and shall not be admitted as testimony in behalf of said company in any action for damages which may be brought against them; and any person in the employ of said company who may be injured by any locomotive, car, or other rolling stock, of said company, or by other property of said company, shall have his action for damages against said company the same as if he were not in the employ of said company; and no agreement to the contrary shall be admitted as testimony in behalf of said company." Sect. 2. "This act shall take effect from and after its passage." (Approved December 7, 1869.)

Missouri. — Revised Statutes (1879), Vol. I., p. 349, chap.

25, sect. 2121. "Damages for injuries resulting in death in certain cases, when and by whom recoverable." "Whensoever any person shall die from any injury resulting from or occasioned by the negligence, unskilfulness or criminal intent of any officer, agent, servant or employee, whilst running, conducting or managing any locomotive, car, or train of cars; or of any master, pilot, engineer, agent or employee, whilst running, conducting, or managing any steamboat, or any of the machinery thereof; or of any driver of any stage-coach, or other public conveyance, whilst in charge of the same as a driver; and when any passenger shall die from any injury resulting from or occasioned by any defect or insufficiency in any railroad or any part thereof, or in any locomotive or car, or in any steamboat or the machinery thereof, or in any stage-coach or other public conveyance, the corporation, individual or individuals, in whose employ any such officer, agent, servant, employee, master, pilot, engineer or driver shall be at the time such injury is committed, or who owns any such railroad, locomotive, car, stage-coach or other public conveyance at the time any injury is received, resulting from or occasioned by any defect or insufficiency above declared, shall forfeit and pay, for every person or passenger so dying, the sum of \$5,000, which may be sued for and recovered: First, by the husband or wife of the deceased; or, second, if there be no husband or wife, or he or she fails to sue within six months after such death, then by the minor child or children of the deceased; or, third, if such deceased be a minor and unmarried, then by the father and mother, who may join in the suit, and each shall have an equal interest in the judgment; or, if either of them be dead, then by the survivor. In suits instituted under this section, it shall be competent for the defendant, for his defence, to show that the defect or insufficiency named in this section was not of a negligent defect or insufficiency. The words 'any person' in this section do not include a fellow-servant." (64 Mo. 112, overruling 36 Mo. 13; 59 Mo. 285. See Revised Statutes, p. 350, note.)

Although at first sight this law would seem to afford a remedy for injuries sustained by a servant, and was quoted

during the discussion in England to show that Missouri had changed the rule of the common law, the Court of Appeals has decided (one judge dissenting) that the phrase "any person" does not include fellow-servant, and that his remedy (see cases above cited) remains the same as it was before the statute was passed.

It is thus seen that out of the whole number of States and Territories there are at least six of the former, viz., Georgia, Iowa, Kansas, Mississippi, Rhode Island, and Wisconsin; and two of the latter, viz., Montana and Wyoming, which have entirely abandoned the old rule, and provided a remedy by statute for the better protection of railroad employees; while there are two others, viz., California and Dakota, which have recently passed statutes defining the limit of liability.

The Law of England.

On the 7th of September, 1880, Parliament changed. the law of England by passing the Employers' Liability Act (43 and 44 Victoria, chap. 42). The act was one fruit of the agitation of the rights and hardships of workingmen which has been in progress there for many years. The Corn Law agitation, which made Richard Cobden and John Bright two of the worst hated and best beloved of Englishmen, besides relieving the necessities of the poor, prepared the publie mind for a more general discussion of the rights of labor, and taught workingmen everywhere to assert and defend their rights by systematic organization. Trades unions began to make the laborer's influence felt, began to aid or counteract the power of the conservative press and magazines. The right of petition to Parliament, which in the hands of John Pym was so effective, in the hands of Bright and Cobden, Thomas Brassey and Macdonald, was power-The ease with which monster petitions are obtained, by means of quick communication through the agency of railroads and the post, has made a petition an almost worthless catalogue of names.

By means of organization, and the mutual sympathy and courage gained by association and the discussion of grievances; by means of public meetings; by protective union leagues, and strikes, so called; by enlisting the influence of

public-spirited leaders whose hearts were tender to the wrongs and sufferings of poverty; by refusing to vote, wherever the right existed, for any member of Parliament who would not advocate their cause; by various other means, - some of which were wise, while others were unwise, — the workingmen obtained the aid of public opinion, and compelled the English government to stand and listen. All that a just cause requires is the privilege of being heard. As the result of this popular but peaceful uprising, some of their grievances have been alleviated, and some of their wrongs have been righted. They have now more reasonable hours of labor, and wages more proportionate to the labor done. Miners have been protected in various ways. Railway corporations have been brought to a more strict accountability to the public for the safety and convenience of their patrons. A few of the outposts in the great political battlefield of this generation between labor and capital, between the common people and great monopolies, have been taken, and an example set to the world of what political organization can accomplish.

The question under discussion, which, like the question of tenant right now agitating Great Britain, is an outgrowth of this general awakening to the rights of labor, and the absolute necessity of protecting the laborer, has been before the people for several years. The explosions occurring so frequently in mines, - explosions by which miners were killed sometimes by scores, - the frequency of accidents upon railways, - collisions amounting sometimes almost to disasters, — the more accurate knowledge of the number of persons annually killed in the ordinary prosecution of dangerous employments, which was furnished by the reports of the Board of Trade, - helped to awaken the public mind to the urgency of affording more ample protection, especially to miners and railway employees. The subject was at first presented to the public, as is usual, by writers for the magazines. It was then taken up by the daily press. It soon found its way into Parliament, where at first it attracted but little attention. The Social Science Association. took it up for discussion. One of the earliest to write about it was Mr. Joseph Brown, a Queen's counsel, who, however,

took a rather conservative ground. Mr. Bulwer and Mr. Commissioner Miller, both of whom are also Queen's counsel, took an interest in it; but the lawyers, as usual, were rather conservative. Lord Shand, Mr. Thomas Brassey, Sir Henry Jackson, Mr. Samuel Morley, the Earl De la Warr, Mr. Knowles, Sir Daniel Gooch, Mr. Shaw Lefevre, all of whom were members of Parliament, took an earnest interest in the subject, and wrote or spoke upon it. Mr. Lowe, now Lord Sherbrooke, was the leader of the cause in Parliament, while Mr. Frederick W. Evans and Mr Macdonald, for whose services in behalf of workingmen they are about to erect a statue, were among the chief promoters.

As soon as the subject attracted sufficient attention in Parliament, the lobby was against it, and the attorneys for the railway, mining, and large manufacturing corporations and associations, also appeared in opposition. But the cause gradually gained friends; and the more they opposed it, the more popular it became with the people and their representatives. Among the friends of the measure there was a difference of opinion as to what should be the wording of the bill. Agreeing as to the end, they differed as to the means.

## BILLS BROUGHT INTO PARLIAMENT.

Of the several bills brought into Parliament, one was introduced by Mr. Macdonald. By this it was proposed to do away with the defence of common employment, and allow an employee to recover damages as other persons can. The bill was applieable to mines, manufactures, collieries, railways, and to every employment, not excepting even domestic and menial service. If the butler trod upon the housemaid's toes, or spilled kerosene oil over the gardener's trousers; if the coachman, while driving the cook to church on a rainy day, carelessly tipped over the carriage and spilled her out; or if the housemaid left a coal-hod at the top of the stairs, over which the butler tumbled when coming down on a dark morning, — liability would attach to their employer. Had this bill excluded from its operation domestic and menial servants; had the cook, coachman, butler, gardener, housemaid, seamstress, — all servants who live under the employer's roof, and become intimately acquainted with each other's

habits,—been excepted from its operation, its chief objectionable feature would have been omitted. It would then have applied only to those servants, employees, or agents who are engaged in commercial, manufacturing, business employments, hazardous operations for profit, where this danger of loss may be taken as one of the liabilities incident to the carrying on of business.

Another bill was introduced by Earl de la Warr, one provision of which made employers liable for the acts of their duly authorized superintendents, foremen, overseers, managers, or whomsoever had the right to give orders and direct the persons injured. The theory of this provision is, that because the injury is caused by obeying the orders, commands, or directions of a foreman or superintendent, whom the person injured is bound by his contract of service to obey, the employer should suffer the consequences of his agent's negligence.

Another provision made the employer a warrantor of the tools and machinery he uses, liable for any secret flaws or defects, imperfections of design, etc., which may exist. The theory of this is, that, as one of them must take the risk of defect, the person who buys the tools, machinery, and plant, who can accept or reject them, who can order them repaired when unsafe or worn out, have them removed and replaced, is the one to take the risk. By the law, as it is at present, he is only bound to use ordinary care in selecting, constructing, examining, designing; he does not warrant the soundness of the materials used, or the suitableness of the design. (See Skerritt v. Scallan,\* and Shearman and Redfield on Negligence.) If, through a defect in the shaft, an engine breaks down, or, through a defect in design or construction, a bridge gives way, as at Ashtabula, he would not be liable. This bill would, however, make the railroad liable to both employees and passengers, by virtually saying that the person or company who builds or pays for the engine or bridge, who has the right to examine, test, inspect, accept, or reject, shall take the risk, instead of the too trusting employee or passenger. It likewise, perhaps, extended, as did the former bill, the liability for the acts of domestic and menial servants.

<sup>\* 11</sup> I. R., C. L. 389, sects. 86, 87.

A third bill which was introduced was endorsed by Mr. Brassey, Mr. Morley, Mr. Michael Bass, and Mr. Sullivan. It contained the same provisions as the preceding, except the last, and limited common employment to any manufacture, trade or business carried on for profit.

A fourth bill was brought in by the Attorney General, which was supposed to represent the views of the Gladstone ministry. This was the least radical of all, and seemed intended to earry out the views expressed in the Report of the Parliamentary Committee. None of them contained any clause allowing an employer to make a contract exempting himself from the liabilities imposed by each bill.

# The Subject considered by Two Select Committees of Parliament.

The English Parliament, in the session of 1875-6, appointed a select committee to consider this subject, another in 1877, and, later still, other committees. The first consisted of fifteen members, and included Sir John Holker (then Attorney General), Mr. Lowe (now Lord Sherbrooke), Mr. Wyndham, Sir Henry Jackson, Mr. W. Stanhope, Shaw Lefevre, Sir Daniel Gooch, and Mr. Macdonald, and had full power to send for persons and papers. They began their session with an earnest desire to understand the subject; and, during the summer of 1876, summoned before them the men best informed upon the subject in the kingdom, - parliamentary agents for trades unions, barristers who had made the subject in all its bearings a special study, and were familiar with the law and its workings, secretaries of associations of railway employees, and builders. As they were unable to complete their work during that session, they reported the evidence in print, and recommended a further investigation.

The subject was again taken up at the next session, and most of the same members were re-appointed on the select committee. At this session, master builders, large employers of labor, secretaries and agents of associations of miners, proprietors of large mines, some of the ablest mining engineers in the country, managers of large collieries, chairmen of mining associations, managing directors of extensive

iron and coal companies, Lord Justices of the Court of Appeal, — Mr. Justice Bramwell and Mr. Justice Brett, — parliamentary solicitors, managers of the London and North Western, Great Western, and Great Northern Railways, Kidderminster carpet manufacturers, managing directors of locomotive works, and others, to the number, in all, of twenty-eight, gave their testimony. The examination of the witnesses was generally conducted by Mr. Lowe, each member of the committee asking whatever questions he chose.

## Mr. Lowe's Report.

Two draft reports were submitted for adoption by the committees, one by Mr. Lowe, the other by Sir Henry Jackson. After laying down the universally accepted principle expressed by the maxim, Qui facit per alium facit per se, he says:—

- "6. Your committee are warranted, by the evidence of the eminent judges and barristers examined before them, in regarding these judicial innovations with the utmost jealousy and dissatisfaction. They observe with some surprise that the common law, as it was believed to be up to 1837, has been entirely altered by judicial decision; and that not in any abstruse or remote point, but in a matter which most nearly concerns the interests of hundreds and thousands of Her Majesty's subjects.
- "7. This has been effected by means which appear to the committee to be of the most questionable nature,—the inventing and enforcing a contract which never really existed. Where, beside what is expressed in a contract, there is something else in the contemplation of both parties which they would have expressed had either party required it, the committee can understand that the courts of law may be perfectly justified in saying that such a contract must be taken to have been entered into. But, so far from this being the case, the contract which the judges have assumed to be entered into by every operative, involving as it does the cession of most important rights without any consideration, is utterly unknown to the person to be bound by it, and was in its full extent, as will presently appear, unknown to the judges themselves.
- "8. Lord Justice Bramwell remarks, 'that the expression which has been used, that a servant contracts that he will make no claim against the master for injury done by the negligence of a fellow-servant, is an unfortunate one—The obvious difficulty in that mode of expressing it is, that neither master nor servant ever think of such a matter when they enter into the relation of master and servant.' Justice Brett says (Question 1919), 'I say now that the law is that you cannot properly import any condition or stipulation into a contract, except one which

in the minds of all reasonable men must have been in the contemplation and intention of both parties to the contract at the time it was made,'

- "9. Another hardship connected with the proceedings of the judges is the gradual expansion of the contract which they created. They held that a fellow-servant could not by his carelessness impose any liability on his master; and then the question became all-important, who was a fellow-servant? By degrees it has been held that every one except the master in an industrial undertaking is a fellow-servant with every other person employed in any capacity; thus the implied contract has swelled gradually, till the term fellow-servant is no longer required, and the rule may be stated thus: The master is liable for his own personal negligence, and for no other. Had the court foreseen this result, all discussion as to what constitutes a common employment would have been unnecessary.
- "10. Had the law been laid down at once in the full extent to which it has gradually advanced, public attention would doubtless have been awakened, and the whole question fairly considered by Parliament; but the doctrine has been expanding for thirty-five years, and has only just reached its full development in the Court of Sessions in Scotland, to the effect that the servants of a contractor are the fellow-servants of the servants of the person with whom he contracts.
- "11. The question for the committee is, how they are to deal with a state of things which Justice Brett fairly describes as a bad exception to a bad law. Shall they maintain the exception on account of the badness of the law, or fall back on the law on account of the badness of the exception; or shall they seek some middle course, which may extricate them from both?
- "15. The committee, therefore, recommend that the funds of every industrial undertaking shall be liable to compensate any person employed in such undertaking for any injury he may receive by reason of the negligence of any person exercising authority mediately or immediately derived from the owners of such undertaking, with this qualification, that the liability to indemnify shall not extend to persons who, though exercising authority, are bona fide employed in actual labor as distinguished from superintendence."

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## The Committee's Report.

The draft report of Sir Henry Jackson, less radical than Mr. Lowe's, was substantially adopted, and signed by a majority of the committee. The report is as follows:—

"1. The questions referred to your committee, though apparently two, are in reality but different modes of presenting one and the same inquiry; and they can hardly be considered apart from the much larger question of the nature and extent of the liability of employers for injuries to their servants in the course of their employment.

- "2. At present a master is not liable for any injury which arises from the act or default of any fellow-servant, whether that fellow-servant be in a position of authority or not; and in ascertaining whether the person to whose act or default the injury is due is a fellow-servant, the widest possible construction is given to the term, 'Common Employment.'
- "3. That a man should be liable for injury occasioned by his own act, neglect or permission, is obviously just. That a man should be liable for injury occasioned by acts which he has neither done or permitted, which have resulted from no neglect of his, or in disobedience to his order, or which he may have forbidden, is a result the justice of which it is not easy at once to recognize, and one which some eminent lawyers do not hesitate to describe as 'essentially unjust.' Such, however, is, and since the reign of Charles the Second, appears to have been, the law of this country as to injuries occasioned by servants in the course of their employment to persons not in the same employment. For such injuries the master employing the servant is liable, notwithstanding that the acts which occasioned them may not have been ordered or authorized, or may even have been forbidden.
- "4. There is a strong concurrence of authority against the justice of this law, though there seems to be some difference of opinion as to its origin and historical development. Some regard it as having been established on considerations of policy, as distinguished from justice; others as a mistaken application of the maxim, Qui facit per alium facit per se. A very slight examination of the principle involved in this maxim, which obviously relates to agency, will show that it is inapplicable to cases where the act causing the injury is done either without authority, or in defiance of it. The probability is, that the rule was an application of the maxim respondent superior; and this probability is increased by the consideration that none of the decisions which have explained and determined the law have ever extended it beyond the limits to which that maxim would properly apply. The state of society in which the maxim respondent superior obtained, had passed away long before the English law was established; but there is a certain analogy, so far as affects third parties, between the position of a master hiring servants, and a master or paterfamilias employing his slaves or children. In each case there is a single task or enterprise carried on by several persons, and it is not difficult to see how the master, the superior, he who puts the enterprise in motion, was held responsible to persons outside for any injury resulting from the enterprise, by whomsoever occasioned; an analogy which may explain, if it does not justify, the law.
- "5. But there is no record that the master or superior was liable for injury occasioned to any person engaged in the enterprise. The slave or child under the Roman law had no choice and no rights; and the English courts have always considered that a servant, who is free to choose whether he will or will not take part in the enterprise or task, by the contract of service itself undertakes to run all risks necessarily incident to the employment, the principal and most obvious of which is the injury which the negligence of others engaged in the same employment may occasion.

- "6. For upwards of one hundred and fifty years after a master was held liable for injuries occasioned to strangers, no attempt to extend the liability to cases of injury occasioned by fellow-workmen is recorded; and when at last such an attempt was made in the well-known case of Priestly v. Fowler, which was decided in 1837, the court at once refused to extend the principle to cases to which it was not applicable, and that on the broad ground that a man is free to take the employment or not, but that if he chooses to do so he takes it with all attendant risks. The decision in the case of Priestly v. Fowler, if not the whole of the reasoning on which it is based, has been generally approved and followed by the courts in this country and in the United States.
- "7. This julgment has, however, been the subject of much adverse criticism. It is contended that, whether the law-throwing on the master the responsibility for injuries occasioned to strangers be just or unjust, the exception in regard to injuries occasioned by fellow-workmen is simply an exception to an established rule; and it is regarded as an exception specially directed against and injurious to those who from their position are most in want of the protection of the rule. But your committee consider that this view is not well founded; and they have the high authority of the late Lord Chief Baron Pollock for saying that the court, in Priestly v. Fowler, laid down no new law. He says, 'I believe it was the law; I thoroughly understood it to be so before attention was called to it.' The true principle of law is, that no man is responsible, except for his own acts and defaults; and the rule relied upon is itself not a rule, but an exception, which the courts have explained and confined within proper limits.
- "8. It is, however, to be observed that a series of decisions by the Scotch judges denied that the decisions of the English courts were consonant with the law of Scotland. In this condition of the authorities, an appeal was presented to the House of Lords in 1856, in the course of which the Law Lords affirmed that the law was identical for England and Scotland.
- "9. There can be no doubt that the effect of abolishing the defence of common employment, (as has been actually proposed in a bill submitted to the House) would effect a serious disturbance in the industrial arrangements of the country. Sooner or later, the position of master and workman would find its level by a re-adjustment of the rate of wages; but in the meantime great alarm would be occasioned, and the investment of capital in industrial undertakings would be discouraged. Your committee cannot express their opinion on the question of the public policy involved in the existing law, be ter than by adopting the language of the distinguished American judge, who decided the case of Farwell v. The Boston & Worcester Railway Corporation: ' when several persons are employed in the conduct of one common enterprise or undertaking, and the safety of each depends much upon the care and skill with which each other shall perform his appropriate duty, each is an observer of the conduct of the other, can give notice of any misconduct, incapacity or neglect of duty, and leave the service if the common employer will not take such precautions, and employ such

agents as the safety of the whole party may require. By these means, the safety of each will be much more effectually secured than could be done by a resort to the common employer for an indemnity, in the case of loss of life by the negligence of each other.'

- "10. Your committee, therefore, are of opinion that no case is made out for any alteration in the law relating to the liability of employers to their workmen for injury in the course of their employment, except in the matters to which they now proceed to refer.
- "11. A master is not altogether free from liability to his servant for injuries resulting in the course of his employment. If it can be shown that the master has omitted to provide the servant with proper materials and resources for the work (such as engines or scaffolding), or has been negligent in the choice of the persons to whom he entrusts the supply of such materials, or the arrangement of such work, or has been guilty of want of care in the selection of proper servants, the master is liable, even to his own servant, for any injury resulting from such omission or negligence. But, to establish this liability, it must be brought home to the master personally. The development of modern industry has created large numbers of employing bodies, such as corporations and public companies, to whom it is not possible to bring home such personal default; and there are other cases in which masters leave the whole conduct of their business to agents and managers, themselves taking no personal part whatever, either in the supply of materials or in the choice of subordinate servants
- "12. Your committee are of opinion that in cases such as these, that is, where the actual employers cannot personally discharge the duties of masters, or where they deliberately abdicate their functions, and delegate them to agents, the acts or defaults of the agents who thus discharge the duties and fulfil the functions of masters, should be considered as the personal acts or defaults of the principals and employers and should impose the same liability on such principals and employers as they would have been subject to had they been acting personally in the conduct of their business, notwithstanding that such agents are technically in the employment of the principals. The fact of such a delegation of authority would have to be established in each case, but this would not be a matter of difficulty.
- "13. Your committee are further of opinion, that the doctrine of common employment has been carried too far, when workmen employed by a contractor, and workmen employed by a person or company who has employed such contractor, are considered as being in the same common employment. Such cases do not come within the limits of the policy on which the law has been justified in paragraph 9 of this report."

## EMPLOYERS' LIABILITY ACT.

(43 and 44 Vic., ch. 42.)

In accordance with the recommendations of the committee, a bill was prepared, which, as amended in the House of Lords, on motion of Lord Beaconsfield, provides, in sections

1 and 2, that common employment, so called, shall not be a defence where a workman receives personal injury:—

1. By reason of any defect in the ways, works, machinery or plant connected with or used in the business of the employer, which defect existed in consequence of the negligence of the employer, or of an employee by him entrusted with the duty of guarding against any defect.

2. By reason of the negligence of any person entrusted with super-

intendence.

- 3. By reason of the negligence of any superior workman whose orders the person injured was bound to obey.
- 4. By reason of obeying proper rules or by-laws, or any rule or by-law duly approved by certain public officers therein specified.
- 5. By reason of the negligence, on a railway, of any person at the time in control of the train.

Unless the person injured knew, or failed, when necessary, to give notice of the defect which caused the injury.

Section 3 limits the sum recoverable as compensation.

Section 4 limits the time for recovery of compensation.

Section 5 makes any penalty received by any other act part payment.

Section 6 relates to the trial of actions.

Section 7 provides for the service of a notice of any injury received.

Sections 8, 9, and 10, respectively, defines terms used in the act, tell when it shall go into operation, by what title it shall be called, and how long it shall continue in force.

# FARWELL v. BOSTON & WORCESTER RAILROAD CONSIDERED.

This case was decided in 1842, and was a case of first impression. It contains substantially all the arguments which in forty succeeding years have been adduced by the courts in favor of the rule therein adopted. The cause of action was the crushing of an engineer's right hand, through the negligence of a brakeman, a fellow-servant in the defendant's employ, in throwing the engineer's train from the track. The opinion is by Chief Justice Shaw, and follows, with elaborations, the line of defence laid down in Judge Fletcher's brief for the defendant. Charles G. Loring was counsel for the plaintiff. Judge Shaw, in his opinion, says that the case must rest either, first, upon the principle known as respondeat superior, which makes every master liable, in tort, to third persons, for the negligence of a servant, so long as the servant acts within the ordinary scope of his authority (1 Bl. Com. 431; and 3 McQueen, H. L. 300-306); or, second, the master must be liable in contract, because public

policy requires the law to imply, in the contract of service, a contract of indemnity against the negligence of a fellow-servant. The principle of respondeat superior, requiring reparation, rests upon the great principle that every member of society is in duty bound to so manage his affairs as to do no injury to another. It matters not whether he acts by his own hand or by that of his duly authorized agent or servant; because whatever he does by the hand of another, he does by his own hand. (Qui facit per alium facit per se.) This ground, which is, as has been seen, the one upon which the advocates of a change of the law rest in part their arguments, was unfortunately abandoned by Mr. Loring, the plaintiff's counsel, and very little considered by the court.

The second ground was said to rest upon the further principle that where, in the contract of service, there is no express contract determining whether the master is liable, the court has a right to make for the parties what is called an implied contract. Public policy, it is said, allows and requires the courts to imply a promise, "arising from the duty of the master to be responsible to each person employed by him, in the conduct of every branch of business where two or more persons are employed, to pay for all damage occasioned by the negligence of every other person employed in the same service." His duty, if it exists, would only be analogous to the duty resting upon every common carrier, to make reparation for any injury to merchandise entrusted to him which was not caused by the act of God, or the act of a public enemy; as it would also be analogous to the obligation resting upon an innkeeper to make reparation for any injury occurring to the baggage of his guests.

Having carefully laid down the two legal propositions upon which either an action of tort or an action of contract can be maintained, Judge Shaw proceeded to argue that the servant cannot recover in tort, because the relations existing between him and his master are "regulated by the express or implied contract between them; and he cannot recover in contract, because, although there is an express or implied contract, it is not a contract of indemnity." There seems to be a fallacy in this reasoning. It is based upon a wrong premise of fact, that there are no causes of action

with remedies, both in tort and contract. If stated in the syllogistic form, it would read thus:—

Major premise, — There is no cause of action for which there is a remedy both in tort and contract.

Minor premise, — If the servant has any remedy, it is in contract.

Conclusion, — But there is no remedy in contract; therefore, the servant has no remedy. The major premise is false in fact, because there are causes of action with a double remedy both in tort and contract. For instance, a person may become liable by the same act (which is the cause of action) in tort for an assault, and in contract for a breach of a bond given the plaintiff to keep the peace. Again, a common carrier may be liable in tort for the conversion of merchandise entrusted to him for safe delivery, and in contract for breach of a special promise to deliver it to the person to whom it is directed. The person injured may be obliged to elect whether he will proceed in tort or in contract, but he nevertheless has both remedies. The dilemma, then, contained in the major premise of Judge Shaw, is what in logic is called a false dilemma. A servant who is injured by the negligence of a fellow-servant has likewise, say the advocates of a change of the law, two remedies, - one in tort, under the principle called respondent superior, and one in contract, under an implied contract of indemnity; though, before trying his action, he may be obliged to elect which remedy he will pursue.

If, however, he has only one of these remedies, it matters not for the purposes of this discussion whether it is a remedy in tort, as trespass on the case for consequential damage, under the principle of respondent superior, or a remedy in contract, by virtue of an implied contract.

# Reasons in Support of the Law as it Exists Considered.

A careful consideration of this opinion, of the opinion of Lord Abinger in Priestly v. Fowler,\* of the opinions of the South Carolina judges in Murray v. S. C. Railroad,† of the judgments of the House of Lords in the cases of the Bartons-

hill Coal Co. v. Reid and v. McGuire,\* of the opinion of Judge Strong in Sherman v. The Syracuse & Rochester R. R.† (the first case in New York which does any more than quote the earlier authority of other courts), and various other leading cases in the various States, has deduced the following reasons in support of the law as therein laid down, which, in a spirit of candor and deference, will be carefully considered seriatim.

# I. — Is the Servant the Master's Agent?

The master, it is said, is not responsible, because the servant who caused the injury is not his agent.

That he is his agent for certain purposes there can be no doubt. He is his agent for certain purposes by virtue of his being a servant. Whether he is an agent for the purpose of doing the particular act which causes the injury, is the real question, which must carefully be kept in mind to avoid, what is the cause of so many disagreements and discussions, confusion in the use of terms. This is a question to be decided by an interpretation of the words which were used when creating the agency, aided by a full knowledge of the authority usually conveyed by terms of general agency. For instance, whether A has authorized B to do a certain act, is a question of fact to be decided by interpreting the words A used. If, for example, A was the owner of a cotton-mill, and should tell the engineer to turn the steam on five minutes before the usual time, and while the weavers were cleaning their looms; and if one of them through this act of negligence should be injured, there would be no doubt that the engineer did a certain act; no doubt that, for the purpose of doing this act, he stood in the owner's place, acting within the scope of authority conferred; no doubt that, in the usual and legal meaning of the words, he was his agent.

But suppose, further, that the owner denies that he told the engineer to turn on the steam. How can the question of agency be determined? It is a question of fact, is it not, and not a question of law? And, as a question of fact, and not of law, it must be determined upon a full knowledge of all the circumstances, the *res gestæ*, as presented by the testimony of whoever knows about the circumstances.

And suppose, further, that there were no words used, but that the steam was turned on, as is usually the case, by virtue of a general authority as engineer. It remains still a question of fact, which must be determined with the aid of any evidence which can be given as to the authority which this engineer had, or which engineers usually have. It is still, however, a question of fact. If the engineer did an act which caused an injury, is it for the court to say, as matter of law, that he was not, for the purpose of doing this act, his employer's agent? Had the steam been turned on in the exercise of a general authority, and no injury had resulted, the agency would not have been disputed. Now that an injury has resulted, can the court say, as matter of law, that because the act happened to work an injury, no agency existed? It is the same act, whether it did or did not cause an injury.

The circumstances of no two cases are alike, and each question of agency must be decided upon its own particular circumstances. Are they not questions of fact which, as was done by the Scotch judges in Wilson v. Merry, should be left to a jury? Should the judges attempt to say beforehand that in every case where a servant injures a fellow-servant he is not his master's agent? Are they not passing upon a fact which should be left to a jury? Are they not stepping beyond the boundaries of their legitimate province? Is not law so made what is called judge-made law?

# II.— Is the Rule of Non-Liability the Better Policy?

"Considerations of public policy and general convenience, which are the basis upon which implied contracts rest, requires that employees should take their own risk. For example, railway travel would be less safe if the employee knew that in ease of injury he could recover damages of his employer. To compel him to take his own risk is strongly calculated to secure his fidelity and prudence."

This is an argument which is of course based upon experience. It means that, from a knowledge of human nature, there is danger that employees might injure themselves for

the express purpose of recovering damages. This argument (first used by Lord Abinger in Priestly v. Fowler), has been repeated often in defence of the existing rule. It is, however, a question which judges are no better capable of deciding than other equally intelligent and experienced men, and one of those questions of fact which the policy of the law has usually referred to juries.

While, no doubt, there are those who would be purposely careless, -- for all men are not always honest, -- are not such men exceptional? Most people are honest. Most people are prudent. Most people prefer sound limbs and bones; prefer life, health or happiness to death, suffering or misery. Most people are averse to pain. Is not this as true of railroad employees as of the generality of people? Rules of law are made to meet the majority, not the minority, of cases. Is it just or wise to establish so important a rule through fear that a few persons should be dishonest to their employers, and cruel to themselves? Is it not compelling too many to suffer for the probable sins of a few? Is it not depriving too many of a benefit, lest a few should acquire more than they deserve? Is it not refusing to do justice to the many, lest the few should abuse a right? Is it not making too low an estimate of human nature, to think that employees would injure themselves, and perhaps others, in order to get money damages? Should the lives and happiness of all railroad employees, and perhaps the happiness of their wives and children, be left without the damage-right allowed to passengers, lest a few dishonest officers should abuse the right by exposing themselves to the risks and uncertainties of an injury? It should be remembered, as has been elsewhere suggested, that this argument, based upon public policy, is one which comes more properly within the province of legislators, who, in a form of government like ours, are the rightful determiners of what laws the public policy of the country requires.

# III. — Does the Employee Take the Risks of the Employment?

The employee, it is said, takes the risks of the employment by entering into it with his eyes open.

That in a legal point of view, so long as the law remains as at present, he takes the risks of the employment, there is no doubt. If he is injured, under the law, as it exists, he can recover no damages; and every man, according to a well-known legal maxim, is presumed to know the law. But the argument rests, not upon this presumption of law, nor upon the fact that a servant, if injured, cannot, under the law, recover damages of his employer. It must rest, in order to have any force, upon another presumption, -a presumption of fact, - that the employee, at the time of entering into the contract of service, actually thinks of the question of damages, and actually decides to take his own risk. In order that this argument may have full force, it is necessary to presume that the employee at such a time actually stops to think of the possibility of his being injured; stops to think of the question of liability for damages in case of injury; that he realizes, with full knowledge of the law, that his employer is not liable, but that he must take upon himself the risk of recovering damages. Unless the employment is a dangerous one, it is improbable that, when engaging to work, the idea of personal injury ever enters his mind. When he enters into a dangerous employment, it is improbable that he would think of the question, who is liable to him for damages in case of injury. Though all men know that they must die, few men, in a healthy state of mind, ever quite realize that the shaft of death is likely to strike them at any moment. We see men dying around us, - friends and neighbors; see others sick or meeting with accidents; but never quite expect that a similar fate will overtake us. We read that an acquaintance has been killed by a railroad accident; has received an injury from a fall of snow while passing a building; has been drowned by the capsizing of a boat; has been accidentally shot: but we go on as before, riding in cars, sailing in boats, or carrying fire-arms. Is not the same true of the employee? Does he stop to think that he may be injured? that he may be in need of compensation in damages? that he cannot recover them of his employer? How many passengers, when they buy their railway tickets, stop to think that they do not take their own risks? Why should these same persons, when

entering into a contract of employment, stop to think that they do take their own risks? The argument that the employee takes the risk of the employment with his eyes open seems to be open to exception.

# IV.—Is the Price of Labor Proportionate to the Risk of the Employment?\*

It is further said in these judicial opinions, as a corollary of the preceding argument, that the employee is paid for taking the risk by proportionately higher wages. This argument, like all of the preceding, is based upon a presumption of fact, derived from experience.

What regulates the price of labor? Political economy, which deals so much with general theories, tells us that the price of labor generally depends upon the ratio of the demand to the supply, which itself is regulated by the proportion between the number of laborers and the circulating capital employed directly in the purchase of labor. There are various other causes which assist in determining the price of labor, such as the state of trade, the price of food, rent, the price of the commodities used by laborers, the increase or decrease of population; but, more than all, the prevailing standard of living.

There are various causes of the increase or decrease of the price of labor inherent in the nature of the employment; such as the cleanliness or dignity of the employment, the ease or difficulty with which it is learned, constancy or inconstancy of occupation, the degree of confidence required, the responsibility reposed, the certainty or uncertainty of success. There is also no doubt that wages ought to depend in part upon the security or danger attending an employment. But whether they do or not cannot be known except theoretically, as facts which seem reasonable are taken for granted - upon the theory that what ought to be is - without an accurate knowledge of a vast mass of facts, and a calculation and comparison of figures. does not appear to have been done by the judges, nor by any one, with much nicety and accuracy. The committees of the English Parliament made some examination of the question, by asking the opinion of various employers of labor and men of large experience in business affairs. The investigation elicited the fact that the risk of the employment had very little effect upon wages. A Somersetshire collier, working in an employment more than ordinarily dangerous, receives 3s. 6d. a day; while a joiner, whose occupation is attended with little if any danger, receives 5s. a day. The problem can be determined in a general way, by ascertaining whether railroad employees are generally better paid than workmen in less dangerous occupations, than farmers or laborers, for instance, in proportion to their services. It can be determined with a little more nicety by ascertaining whether brakemen and shunters, who are engaged in the most dangerous employment, that of coupling cars, are really paid more or less than other employees of like capacity.

On the English railways the shunter receives from 20 shillings to 30 shillings per week,—less pay than any other employee, and about half as much as an engineer. A "green" shunter—one who has just begun to work—receives from 20 shillings to 22 shillings; while an experienced shunter, who is more useful to the company and less careless of himself, receives on an average from 25 shillings to 30 shillings per week. Both receive less than a porter, whose labor is less dangerous.

# V. - Grades of Common Employment.

As soon as the term common employment came into use, it was evident that there would be difficulty in defining its limitations. Should common employment, as a defence to actions for damages, include all employees who work for a common employer, or only those who work side by side in the same kind of occupation? Should it include, for instance, all the men who work in a colliery, or should it distinguish between the half dozen or more different occupations, — the men who go first into the mine, to test for coal gas, and see if the mine is fit to work in; the miners, who work with pick and shovel; the men at the mouth of the pit, who attend to the hoisting machinery; the foremen of the various gangs of workmen; the managing engineer and his special assistants, who give the general directions as to the sinking and work-

ing of the shaft. In a crude way, Lord Abinger, in the first case decided, cited by way of analogy various instances where, as he thought, the law would work a hardship, most of which were taken from household and menial service, where no sensible man claims that distinctions should be made. But now that the gigantic and manifold operations of business have outgrown the crude simplicity of those primitive days of the development of manufactures, railroads and the mechanic arts, the importance of drawing distinctions is more apparent and necessary.

The Scotch judges, with singular foresight and discretion, saw that the rule could not with justice be made to apply to every person who worked for one employer, and was paid, directly or indirectly, from the same purse; saw the injustice of making a workman suffer in consequence of the negligence of one whom he did not control, knew nothing about, and perhaps had never seen; and attempted to solve the problem of common employment, first, by making an employer liable for the acts of an employee engaged in an occupation entirely dissimilar to that of the person injured; afterwards, by allowing all the circumstances of the employment to be submitted to a jury, who should decide whether, upon consideration of all the facts, the relation between the fellow-employees was so distinct that one ought not to be compelled to suffer for the negligence of the other.

The English and American courts had, however, gone so far in the direction of making common employment include every man who worked for a common employer, that when in 1868 the case of Wilson v. Merry,\* on appeal from the Scotch courts, came before the House of Lords, the distinctions which had been drawn in Scotland were overruled.

And when again the same question came before the courts of New York, Judge Strong, in the case of Sherman v. The Syracuse & Rochester Railroad,† declined to make any distinction, principally for the reason that it would be difficult to draw the line, and say when the occupations were so similar that the employer should not be liable. This, were it the only reason given, would be equivalent to a refusal to do justice in a court of justice, because of the difficulty of making an attempt.

The hardship of this rule will be seen when the severity of its application is realized; when it is remembered that it includes a carpenter building a shed, and the engineer whose negligence kills him; a weaver, and the engineer who starts the factory machinery before the usual hour; a hod-carrier, and a slater who, at work for a sub-contractor, drops a slate upon the former's head; a factory girl, and an architect who, without sufficient professional skill, designs a factory building that falls in; a brakeman, and a switchman who sleeps at his post of duty; the baggage-master of one train, and the conductor of another, who disregards the company's time-table; a laborer riding home from his day's work, and the superintendent who earelessly causes a collision; all the employees on a train, and the mechanical engineer in the company's employ, who makes the plans of a bridge which gives way, as in the recent horrible disaster at Ashtabula.

# VI. — Is there Need of Further Legislation to Protect Labor?

It is further urged by the courts, in support of the rule laid down, that the employee is as free to choose his employment as the employer to select his workman; that, if he wishes, he can avoid a dangerous employment, or point out defects in machinery, or incompetency in fellow-workmen, as well as his employer can. It should not, however, be forgotten that the employee has no supervision or direction over the work; that he is usually hired and paid by the day or month; that employers, as a class, are chary of receiving from their workmen suggestions as to how the work should be conducted, or complaints against fellow-workmen; that workmen usually do not occupy the same position of independence as their employers; and if, in the hurry of business, they are too much afraid of taking risks, or too much inclined to make complaints, they may receive, instead of encouragement, an unceremonious dismissal. They are at best but sailors, so to speak, on the ship, whose duty it. is to man the yards, furl the sails, scour the decks, as the captain orders; who, it is said, usually prefers to keep the reckoning, take the longitude, and direct the ship's course himself. Business is not conducted by stump speeches and

electioneering, as caucuses are, nor controlled by ballots and majorities. The employment is usually solicited by the laborer. He, too often, has little money in his purse, and often a large and hungry family to maintain. There are usually many more laborers than hirers of labor. If the laborer is too scrupulous as to the qualifications of his employer, some less particular man may get the place. Employers seldom stand on the corners of the streets with certificates of fitness in their hands. Poverty is a blind critic, as well as hard taskmaster. There is no risk it will shrink from incurring, no burden it will not assume. Poverty is the arch-enemy of safety. While Capital, with leisurely care, can select the channels through which it will run, the industries it will set in motion, the wheels it will turn, and the railroads it will operate, Poverty must labor when and wherever it can, often with one eye blind to dangers, and one shoulder bent beneath an unequal load.

Although courts cannot interpose to lighten this burden, is not this a fitting opportunity for the legislature to interfere for the protection of labor? Is it not another occasion when the legislature ought to interpose, and lighten the heavier scale of justice by transferring the risk of personal injury from the scale of labor to that of capital? Would not this tend to raise the wages of persons engaged in dangerous employments, by compelling employers, upon whom would rest a heavier responsibility, to be more careful in the selection and discharge of their workmen? Would it not, in railway travel especially, make the general public more secure by ensuring the employment of more trusty, because better paid, workmen?

Should it be said that the employee can now oblige the employer to use due care in the selection of his workmen, by a suit for damages in case of neglect, the answer springs at once to the lips that this is at best a barren right, because in enforcing it it is practically almost impossible to prove that due care has not been exercised. This, like the other right to compel the employer to use due care in the selection of his materials, machinery and plant, is, both to the employees and the general public, because of the difficulty of proving his neglect to provide them, practically a worthless security.

# VII. — Should a Contract of Liability be Implied?

The controlling reason given by the courts in support of the rule laid down, is that the law does not imply a contract of liability.

This is a strictly legal reason, based, however, like each of the reasons previously considered, upon a presumption of fact. What is an implied contract? It is a contract which, in the absence of an express contract between the parties, is implied by the courts. It is, in other words, a contract which, where the parties have failed to express their meaning, the court puts into words for them. It is, however, always based upon a presumption of fact as to what their meaning was.

By virtue of what right does a court assume to put the contract into words? By virtue of considerations of public policy. By virtue of the assumed, but now undisputed right of the courts to say that public policy requires them to express in words what the parties themselves actually meant, or what they ought to have meant. For example, if the grocer sends to a customer's house, upon an order, a barrel of flour, considerations of public policy allow the courts to imply that the customer meant, or ought to have meant, when he gave the order, to pay a reasonable price for the flour. The words "public policy," in order to have any meaning, must mean the public policy of the State or country to which the court rendering the decree belongs. Of this right, Judge Shaw, in the opinion so often referred to, says: "In considering the rights and obligations arising out of particular relations, it is competent for courts of justice to regard considerations of policy and general convenience, and to draw from them such rules as will, in their practical application, best promote the safety and security of all parties concerned. This is, in truth, the basis on which implied promises are raised, being duties legally inferred from a consideration of what is best adapted to promote the benefit of all persons concerned, under given circumstances." He illustrates this principle by the well-known instance of common carriers of merchandise, for whom the courts make an implied contract of liability, amounting to a warranty that merchandise

entrusted to them shall be safely delivered to the persons for whom it is intended; by the case of inn-keepers, for whom the courts imply a contract of insurance against fire, and warranty that the baggage of their guests shall be kept from injury; by the case of common carriers of passengers, for whom the courts imply a contract to render compensation in damages to those passengers who may be injured through their negligence or the negligence of their agents.

As soon as this principle — that courts, in the absence of an express contract, have a right to imply for the parties a contract in harmony with the public policy and general convenience of the country - is taken into consideration, it at once occurs to any one that if, in the judgment of Lord Abinger, who in 1837 decided the first case upon this subject, the public policy of England had required the adoption of a different rule from the one laid down, the first precedent would have been different, and employers would have been held liable for injuries caused to their servants by the neglect of fellow-servants. It is likewise apparent, if the first case had been different, that when, shortly afterwards, the courts of South Carolina and the courts of Massachusetts were called upon to apply the rule to the liability of railroad corporations, they would have followed this precedent, had they not thought that the public policy of their respective States required the opposite rule. It is likewise apparent that when these latter judges, during the infant days of railroad and manufacturing enterprises, in the exercise of their discretion, adopted so severe a policy of protection, they might have mistaken the true policy of the country; apparent that they and their followers virtually became political economists, and laid down upon this subject the public policy of two great countries; and apparent that this rule is not in harmony with the usual policy which protects American capital against foreign competition, because it protects it at the expense of our own laborers. It is equally clear that they became makers of law rather than judicial interpreters. And not only is it clear that their opinions, which are judgemade law, may have been founded upon a wrong theory as to what was the true policy of the State or country, but it is also plain that what was thought by these judicial political

economists to be the true theory, may, in the growth of years and knowledge, be judged of differently by legislatures of the present time, who certainly have as well acknowledged a right to legislate concerning the continuance or discontinuance of the policy of protecting great monopolies at the expense of their employees; and the English Parliament has seen fit to change the policy of England by adopting a new theory.

#### How Large Employers Escape Liability.

Every man is liable for his own torts and breaches of contract. This is elemental law. Every man is liable for injury inflicted by personal negligence. If, while driving through the streets, he carelessly runs over some one, he is liable. If, while conducting a small manufacturing business, he injures one of his workmen by his personal negligence, he is also liable. If, while running a small cotton factory, which is under his own management and supervision, he carelessly, with his own hand, starts the engine before some workman, while cleaning the machinery in obedience to his orders, has finished, he is liable for the results of his personal negligence.

But if, as business increases and more workmen are employed, he hires a superintendent to direct the work and oversee these men, he thereby escapes liability for personal injuries. The superintendent, it may be, works strictly under his orders, doing precisely what he is told to do. The superintendent is his agent, duly authorized and commissioned. He works strictly within the scope of his acknowledged authority; he never disobeys an order; and all the details of the business are done strictly in harmony with the general authority conferred. He is, it may be, in every legal sense, the employer's other self. His hand is his employer's hand, his eye, the eye of his employer. His hand, his eye, his every act, are guided by a mind so much in harmony with the desires and interests of his employer, that it may almost be called the employer's mind.

We may go still further in our supposition: the superintendent may be even more expert and competent than his employer. He may, perhaps, have had a better training,

a larger experience; he may have learned his trade in a better school, and better understand the secrets and difficulties of the business. If a mechanic, he may be a better mechanic. If a machinist, he may be more adept. If a manufacturer, he may be more skilful. If a railroad superintendent, he may better understand the construction of locomotives, the control and management of trains. If a mining engineer or superintendent, he may know better than his employer how shafts are sunk, and coal or ore is mined.

All this, however, makes no difference. The eye of the law is blind to all these advantages. The employer, by the very act of hiring an agent or superintendent, has relieved himself from such liability for personal injuries to his employees. He is still liable, as before, to third persons, to all the outside world. If a stranger, a passer-by, a visitor, a passenger, is injured, he must make reparation. But the law, by a just or unjust exception, gives him liberty to escape damages from injuries to his employees, so long as they are caused by the negligent hand of a duly authorized agent.

#### How Corporations Escape Liability.

The same rule which excepts large employers of laborers, excepts also corporations. With them it works with added force. A corporation is an incorporeal being, a creature of the law. It is an impersonality. It has neither birth nor parentage. It knows no father but the State. The State is only its foster-father. It does nothing of itself; does all its acts by the hands of agents. Like the fabled daughter of Jove, it is invisible, yet by its influence controls the acts and guides the hands perhaps of hundreds. But whatever is done for it by the hand of an agent, is, in the eye of the law, done by its own hand. It is responsible for the acts of its agents, as corporeal beings are. The maxim, Qui facit per alium facit per se, - "What you do by the hand of another you do by your own hand," - applies to corporations as well as to persons. To this general rule there is, however, one exception. It is not liable for the acts of its agent when those acts cause personal injury to another agent. It is not liable for these acts, because both agents are fellow-employees of the corporation.

The hardship of this exception becomes more manifest when we remember that persons - almost any and every person, three or seven, according as the law requires engaged in business may become a corporation by applying to the Secretary of State, and conforming to the simple requirements of the corporation act. By this process of incorporation persons are not changed or regenerated, but their legal liability becomes changed. As persons, they were liable for their personal negligence; as a corporation, they are not persons, and therefore not liable for their own negligence. Neither are they, as we have seen, liable for the negligence of their agents, when this negligence causes personal injury to fellow-agents. For any act of an employee which causes personal injury to another employee, is an act done by a person who is a fellow-employee of the person receiving the injury. Corporations thus escape all such liabilities.\* When it is realized how much of the business of the world is done by corporations, how many manufacturing and railroad corporations there are, how extensive are their operations, and how many thousands of workmen they employ, the importance of this exemption from liability will be better appreciated.

#### ACCIDENTS UPON RAILROADS.

"In the providence of God there are no accidents," said one of Massachusetts' most honored sons, in commencing his eulogy on Abraham Lincoln. This truth, so tersely expressed, applies with equal force to persons killed upon our railroads. No man dies without a cause, though the cause and the causer may remain alike unknown. Every death upon a railroad, like every death by violence, is the result of somebody's negligence or wilfulness. How many persons in this Commonwealth are annually killed or injured through some one's negligence, can never be known. It is probable that from ninety-five to ninety-eight per cent. of them are either the proximate or remote cause of their own injuries. They are the victims of either their sole or their

<sup>\*</sup> See Howells v. Landore, L. R. 10 Q. B. 62; and Wilson v. Merry, before cited.

contributory negligence; and, in either event, the law excludes them from recovering damages. A good proof of this estimate is furnished by the records of the courts as compared with the number of accidents. In how few of the hundreds of instances where persons are killed or injured are damages recovered!

The railroad is the most fruitful field of violent deaths. According to the Railroad Commissioners' Report for 1882, there were 9,651 train accidents in the United States from 1873 to 1881, inclusive; 1,117 of them causing one or more deaths; 1,676 causing one or more injuries. There were 2,372 persons killed, and 9,387 persons injured. During the year ending September 30, 1881, there were in the United States 1,481 train accidents, as reported in "The Railroad Gazette," by which 438 persons were killed, and 1,644 persons injured. By the Report of the English Board of Trade, the number of train accidents and collisions on the railroads of Great Britain, with their results, is as follows\*:—

Total number killed, .									1,135
Total number injured,									3,959
Passengers killed, .									142
Passengers injured, .									1,614
Persons killed on rails	oad	premi	ses, 1	ot re	esulti	ng fr	om	the	
movement of trains,									45
Persons injured on rai									
movement of trains,									2,733
Employees killed (inclu	iding	empl	oyees	of eo	ntrae	tors)	, .		546
Employees injured (inc	eludin	g em	oloye	es of	contr	actor	s),		2,080

Of 5,084 persons killed or injured in England by the movement of trains, in nine years, 2,620 were employees, which is over fifty per cent.

During the year ending September 30, 1881, according to Table C of the Appendix to said report†, there were, in this Commonwealth:—

Total number killed,				184
Total number injured,				231
Passengers killed or injured,				42
Employees killed or injured,				200
Trespassers killed or injured,				126

<sup>\*</sup> See Mass. Railroad Commissioners' Report, 1882, pp. 21, 22.

<sup>† 1</sup>bid, p. 62.

At highway crossings and stations, killed	01	injur	ed.			47
Passengers killed or injured by eauses be	eyor	nd th	eir o	wn e	n-	
trol,						11
Passengers killed or injured through thei	rov	vn ca	reles	sness	, .	31
Employees killed or injured, train men,						167
Other employees killed or injured,						33
Total employees killed or injured,						200

Of 415 persons killed or injured within the year, 200 (about 50 per cent) were employees, 167 of them being employed in the management of trains.

These facts are furnished to the State by the various railroads themselves. There is no record published of the causes of accidents to employees; but it is probable that from 75 to 95 per cent of the 200 were injured by their own contributory negligence.

It will thus be seen that the effect of a change in existing common law will not be so widespread and injurious to the interests of the railroad corporations of the Commonwealth as has sometimes been apprehended.

It is difficult to tell with accuracy the causes of these injuries to employees. No record of causes is published by the Railroad Commissioners, though it is highly probable that the railroad companies keep, for their own protection in case a suit is brought, a record of each injury, its cause, and the circumstances connected with it. This has been the custom of the English companies. James Grierson, the General Manager of the Great Western Railway, testified in 1877 before a Parliamentary committee, "that every accident, even down to the pinching of a man's thumb, was kept a record of by the Great Western Board for many years before an act was passed requiring the accidents to be reported to the Board of Trade; that is, I mean, accidents to servants." As to the proportion of accidents caused by the contributory negligence of employees, Mr. George Finlay, Traffic Manager of the London and North Western Railway, testified before the same committee as follows: "There were 83 who lost their lives; and, of those 83, 77 men were killed through their own want of caution, and three deaths resulted from the acts of their fellow-servants, and three from other causes beyond their control; so that in 77 cases the men were contributory, by their own negligence, to their

death, which unfortunately occurred, and in six other cases they were not contributory."

When asked if the same proportion of employees were injured through their contributory negligence, he was unable to answer the question accurately from statistics which he had brought with him.

Out of 83 employees killed, it appears that three were killed by the negligence of fellow-employees, which is  $3\frac{6}{10}$  per cent, the other  $96\frac{4}{10}$  per cent being killed by their own contributory negligence. These data are meagre, but are all that have been obtained.

According to an investigation made by Cornelius Walford, a well-known English statistician, and published in the Journal of the London Statistical Society, vol. XLIV., part iii., September, 1881, there are, per annum, in Great Britain and Ireland, 12,000 deaths by accident and violence, - about one in every thousand (p. 512); and as, according to the tables of the accident insurance companies, there are 99 non-fatal accidents to one fatal, he estimates the number of injuries annually occurring in Great Britain and Ireland at 1,200,000. The ratio of fatal to non-fatal accidents in the dangerous employments he estimates as three to one hundred (p. 513), because the severity of the injury increases the number of fatal accidents. Mr. Neison, in his report in the January number, 1880, of the same journal, estimates the ratio of fatal to non-fatal accidents upon railways to be two and onehalf per thousand on the passenger traffic lines, and three and one-half per thousand on the lines doing likewise a heavy goods and freight traffic (p. 51); and from the actual experience of the Miners' Permanent Relief Fund he estimates the ratio of miners temporarily disabled at 140 to 190 per thousand, and fatally injured at two and three-tenths to three and six-tenths per thousand; in case of railway employees, 84 per thousand temporarily disabled, and three per thousand fatally injured (p. 502).

# ARE COMPLETE RETURNS OF INJURIES MADE TO THE RAIL-ROAD COMMISSIONERS?

It is a matter of State pride that our railroads show as low an average of deaths and injuries as the railroads of other States and countries. Without intending to impeach the accuracy of the reports of injuries made by the various railroads of the State, it is worthy of remark that the ratio of the number of injuries to the number of deaths is very small.

The number of deaths is, without doubt, correctly reported. Any one desirous of verifying the returns could easily do so by examining the reports of coroners and medical examiners; and perhaps the district attorneys, to whom these officers report each death, keep a record sufficiently complete for this information. Why is it that so many are killed, while comparatively so few are injured? In 1882, for instance, 184 were killed, and only 231 other persons were injured. In 1881, 146 were killed, and only 200 were injured. A railroad train is, to be sure, a fatal instrument of destruction; but why should it be more fatal here than in other States and countries? During the last nine years, 1,266 were killed, and only 1,478 were reported as injured; while during the same years, in the United States, according to the "Railroad Gazette," 2,372 persons were killed, and 9,387 injured, — almost three persons injured for every one killed. It likewise appears by the Railroad Commissioners' Report for 1882, that the total number killed on the railroads of Great Britain in 1880 was 1,135, and the total number injured was 3,959, - more than three persons injured to one who was killed. In 1875 there were, according to the reports of the English Board of Trade, 765 killed, and 3,618 injured, — about five injured to one killed, — on the London and North Western Railway. In 1876, 83 were killed, and 1,898 injured, in the workshops and working the trains, - nearly 23 injured to one killed.

There is, no doubt, a difference of opinion as to what constitutes an injury. One corporation may think that a person is not injured unless he is so severely hurt as to be obliged to lose an arm or a leg, or is unfitted for work for the rest of his life. Another may say that the pinching of a thumb so as to lose the nail is an injury. And if each corporation were to be its own judge as to what injuries to report, it is probable that only severe injuries would be reported.

The accuracy and completeness of reports of the English railways to the Board of Trade were called in question

several years ago, and Mr. Edwin Phillips made an examination and report upon a part of the subject. In this counection it may be well to give a summary of the results which he obtained. He says that a thousand men were killed by the railroads of Great Britain in 1872, while only 590 lost their lives from shipwrecks and other casualties along the coasts. He found that the Lancashire and Yorkshire Company, which had made a return of 39 employees killed, and 73 injured more or less seriously, during the year 1872, had actually killed 54, and injured 1,367, - more than 25 injured to one who was killed. He says further: "The Lancashire and Yorkshire Company have close upon 14,000 men in their employ, but full 4,000 of this number may be deducted for clerks and other officials, who never have to incur danger; so that, taking the number of out-door servants at 10,000, it will be seen that there was one killed to every 185 employed, and one injured to every seven employed. Reckoning the number of railway men on all the lines in the kingdom at 200,000, it may be safely inferred that 1,080 men were killed in 1872, instead of 632, as given in the official returns; and 27,340 injured, instead of 1,395. So that nearly as many men were injured on the particular line referred to, as the Board of Trade returns give for the whole kingdom. It may be added (as I pointed out in my report published in the 'Times,' December 20th, 1873) that the result of some investigations conducted by a committee of the Edinburgh Chamber of Commerce strikingly bear out the correctness of my figures. And no person is included among those injured whose injury was not of so serious a nature as to incapacitate the sufferer from following his usual employment for several days." \* Mr. Cornelius Walford, in an article upon "the number of deaths from accidents," etc., in the September (1881) number of the "London Statistical Journal," estimates the ratio of fatal to non-fatal accidents in dangerous employments as three to 100, basing his estimate upon facts gathered from the tables of accident insurance companies.

The inference from these facts is, that accidents upon our railroads are more fatal than upon railroads generally

<sup>\*</sup> Fortnightly Review, March, 1874.

throughout the United States and Great Britain; or else that all injuries so serious as to incapacitate the sufferer for work for several days are not reported.

PROBABLE AMOUNT OF DAMAGES FROM A CHANGE IN THE LAW.

As bearing upon the question of the probable compensation paid annually in damages by railroads, for personal injuries caused to passengers, an elaborate calculation made by Mr. Galt, an English statistician, and published in an earlier number of the "Fortnightly Review," shows that the English railways expend for this cause  $2\frac{3}{4}d$ . in every sovereign of their total expenditures, or about one per cent of their total disbursements. The ratio of the number of passengers killed without their contributory negligence, in the United Kingdom, to the number of passenger trips, was:—

In 1877, one in 50,144,876.

In 1876, one in 14,165,455.

In 1874, one in 5,556,284.

Of the 2,500,000 persons employed in the factories and workshops of Great Britain during the year ending with the 31st of October, 1879, 5,333 received fatal or other injuries, or only about one in every 468 persons employed.

In Massachusetts, during the year 1882, the ratio of persons killed, without their contributory negligence, to the number of "passenger trips," including the trips of seasonticket holders, was one in 20,927,034; and the ratio of persons injured was one in 667,300. According to the testimony of Mr. Evans, the General Secretary of the Amalgamated Society of Railway Servants of Great Britain, of 4,383 persons killed or injured, no instance came to the knowledge of the society where damages were recovered, although 39 of them were killed, and 514 injured, according to the companies' reports, from causes beyond their own control.

It is thus seen that however many persons are killed or injured, whether passengers or employees, a very small proportion of either could recover damages; and if one per cent of the total expenditures covers all the money paid out in the form of damages to passengers, a change in the law as to the liability to employees killed or injured, who are less in number, can work, it would seem, no great hardship.

# Causes of Injuries to Railway Servants.

The employees, in almost every instance, are the causers of their own injuries. Can nothing be done to make them more careful? Can no additional precautions be taken to make their employment less dangerous? Two hundred were killed or injured in Massachusetts during the last year. The railroad corporations are under a heavy legal responsibility to protect passengers. They are, in a less degree, responsible for the protection of their employees. Do they take sufficient precautions to protect them? If placed under a heavier legal responsibility, would they do more? These are questions which the employees of the British railways have been considering for years. They have addressed petitions and remonstrances to their employers. They have organized trades unions for mutual protection. They have organized mutual insurance companies. They have petitioned Parliament, setting forth their grievances, and asking for additional legal protection. Ten thousand railway servants signed a memorial, which was presented to the Royal Commission when this subject was under consideration. In this memorial they enumerated specifically, as follows, six of the remote causes of accidents to employees: 1st, Excessive hours of labor; 2d, Non-enforcement of certain of the companies' rules, ostensibly made for the protection of the men; 3d, The non-adoption of the most approved appliances conducive to safety in the working of railways; 4th, The want of proper accommodation for the working of freight and traffic; 5th, The employment of inefficient persons for the performance of responsible duties; 6th, The insufficient number of men employed.

In 1876 Frederick W. Evans was the General Secretary of the Amalgamated Society of Railway Servants of Great Britain. He had had a large experience, was familiar with this subject in its breadth as well as in details, and testified before a Parliamentary committee as follows:—

"If you will permit me, I will make a brief statement as to the views which I entertain upon the subject; and as nearly as possible I will

confine my remarks on the subject, in so far as it affects railway servants. Railway servants are, more than any other class, interested in placing on their employers such liabilities as will ensure every precaution being taken for their safety. They are the most interested, because a larger percentage of them are victims of accidents, which, to a very great degree, are of a preventable nature. By the returns which the companies supply to the Board of Trade, it appears that in 1875 alone no less than 4,383 railway servants were killed or injured by accidents on railways. Of this number the companies assert that only 39 were killed, and 514 injured, from causes beyond their own control; while 726 were killed, and 3,104 were injured, from their own misconduct or want of caution. These returns are by the companies. But I look upon the companies as interested parties, and, therefore, not impartial in making such returns. \* \* \* Taking the companies' own figures in the 1875 return as being accurate, there would be even then 553 servants injured by no fault of their own, and to whom, were they not servants, it is probable that the companies would be compelled by law to pay compensation. But, as the law at present (as I understand it) stands, railway servants cannot claim any compensation whatever for the loss they suffer by the acts of others. The companies, at present, are in no way responsible for the safety of their servants. Every act done for a corporate body is the act of a servant; and, whatever the position of that servant to another, any act of his, if injurious to his inferior, the law holds to be the act of a fellow-servant. They are in a common employment. It so happens that, as the law now stands, the life of a railway servant is of less value than the life of a horse; inasmuch as, however gross the mismanagement which produces the death of, or injury to, a servant, there is no responsibility whatever upon the company; whereas, if a horse is injured or killed, it costs the company a certain amount of money in order to replace the animal. It is in consequence of this irresponsibility that companies do not go to any great expense in removing sources of danger to their servants. \* \* \* I hold it to be the duty of the legislature, as the companies cannot act for themselves, but must depute their authority to others, to make the companies responsible for loss sustained by servants through the act of those who wield authority in the companies' names. \* \* \* In shunting [switching] operations, about one in every twenty men engaged are killed or injured in the year. This arises, in a great measure, from a practice termed flyshunting.

"In the companies' rules this practice is generally forbidden; but, while forbidden in the rules, it is nearly everywhere practised with the consent of the companies' officers; and, with the limited accommodation which the railway companies have for working their goods traffic, I question whether the traffic could be carried on without resort to this practice. Where the rules forbade a practice, and it was carried on with the sanction of the companies' officers, I would hold the companies responsible for all accidents to their servants arising from the practice. There are in the railway service a number of officers of various grades, who each to those servants under them represent the employer, and

exercise, so far as such servants are concerned, the authority which an employer has over those employed. Thus, to the ordinary servant on a railway, the manager, superintendent, station master, inspector and foreman, represent the interests and the authority of the employer, or the company. In any case where the actions of such persons in authority, or the actions of others who carry out their instructions, inflict injury to a servant, I hold that, as the officer stands in the position of employer, the company should be liable for loss occasioned by his neglect, indiscretion, or want of judgment. It also happens that one class of servants are under the direction of another class, and are bound to obey their instructions. Thus, the driver is bound to obey the directions given him by the signalman. Should the driver refuse or neglect to do so, and a fatal accident occurred, he would be deemed guilty of manslaughter; and the companies invariably punish any disobedience by drivers to the directions of signalmen. In this case also, the signalman represents the authority of the employer; and if by his wrong direction a driver, or fireman, or guard were injured, I hold that the company should be liable. It has been asserted that men are paid higher wages in proportion to the risk they run. Nothing could be more inaccurate. In dangerous occupations on railways the risk is greatest when the experience is least, and when the rates of wages are lowest. Thus, the risk to a man just started at from 20s. to 22s, per week as a shunter or brakesman is greater than when, by length of service, he has attained to experience and the maximum wage of 25s. or 30s. respectively. Again, the highest wages are not paid to the class of servants who in the performance of duty run the greatest risk. Thus the shunter, whose duties are by far the most dangerous, receives less than the driver, than the goods guard, than the passenger guard, and sometimes than the signalman. The highest wages are given to those classes whose experience is gained by long service, and whose duties are responsible. It is the interest of the companies to induce these men, by offers of higher wages, to remain in the service. If they became migratory, the work of the lines would be carried on with greater risk, inconvenience, and loss to the proprietors. I am, therefore, of opinion that in the consideration of the liability of railway companies to their servants for injuries, it cannot be maintained that higher wages are paid to cover greater risks. The exemption of the employer from liability for claims to compensation for injuries to one servant, caused by the neglect of another servant, known as the common employment doctrine, bears most unjustly on railway servants. Owing to the different natures of their occupations, there is nothing common in the employment of many, railway servants, unless it be that the same shareholders are their employers. There is no real community of employment between a guard and a plate-layer, an engine-driver and a clerk, a joiner and a fireman; yet in these instances the law-courts have ruled to the contrary. And, as between officers and servants, their real relations are those of employer and employed. Thousands of servants never see each other, live miles from each other, are in totally distinct departments, and under different officers. Servants have not the choice of their fellows,

are ignorant of each other's qualifications, and any attempt to interfere with the appointments of the officials would be viewed by them as an insolence. I may state that a little while ago an appointment was made of a driver of some four months' qualification, to the fastest train running on a certain railway. At a meeting of the men I was requested to lay before the chairman this fact; but the chairman has neither had the courtesy to notice my letter, nor has there been any alteration whatever in the state of things. The railway companies generally refuse to recognize any combination of their servants; and therefore the servant would have really no influence in the appointment of other servants by the companies. Nor can the servants judge of the state of the machinery and appliances, other than that immediately under their own control Any refusal to obey orders may result in an immediate arrest by any officer under the Railway Act of 1842, which provides special protection to the companies against any neglect or wilful disobedience of their servants. These are, to my mind, reasons why the companies should be legally responsible to one servant for the injury done him by another. The whole question presents itself to me in this form: Loss and injury are inflicted on a workman by the carelessness or negligence of a person who has been selected specially by an employer, who acts under the employer's instructions, and who is free from the exercise of any control by the injured workman. The employer is liable for any damage which such a person might, through incompetence or negligence, do to any person not in the employ, or to any property entrusted to the employer; and I am unable to see why the liability should be removed, when the damage is done to an employee through no fault of his own. The servant cannot be expected to undertake a portion of the employer's risk, when he is debarred from sharing in the profits. The servant is a contractor with the company, as is a railway passenger or freighter; and if he faithfully performs his contract, the law should protect him from loss inflicted by other and injudicious or unfortunate contracts which his employer may make with others for the employer's profit and convenience. There can be little doubt that if such was the case, railway companies would more carefully select their servants, and place them under more careful and efficient supervision, and suppress those dangerous methods of doing work now everywhere practised, and which lead to the fearful slaughter of railway servants. It has been urged that if a measure providing compensation for injuries to workmen became law, they would be more careless, and incur unnecessary risk. I am not of this opinion. There are several cogent reasons against such a view. First, for them to do so would in itself invalidate any claim they might make to compensation from their employer. Secondly, if the safety of others was concerned, their conduct would lead, in the railway service, to dismissal from the service, and possibly to imprisonment. Thirdly, it is against human nature to voluntarily incur pain and deformity, and sacrifice family and all natural enjoyments, especially as in this case, when the expected recompense is an uncertainty. Fourthly, such an argument would be equally effective if urged against compensation for injuries to passengers; and, if it has any weight, railway accidents to the public would be more frequent than they are."

In another part of his testimony he says, in answer to a question as to the probable remote causes of the death or injury of the 4,383 railroad employees reported killed, and the 3,104 reported to the Board of Trade as injured in 1875: "In my opinion, if the proper causes were returned in about one-half of those cases, it would be found that the want of accommodation, and the other causes mentioned in the memorial, would have contributed to the accidents." (Parliamentary Report of 1876. Ques. 1027.)

# Causes of Accidents upon Railroads in Massachusetts.

The general causes of accidents already enumerated are: —

- 1st. Excessive hours of labor.
- 2d. The non-enforcement of certain of the companies' rules, ostensibly made for the protection of the men.
- 3d. The non-adoption of the most approved appliances conducive to safety in the working of railways.
- 4th. Want of proper accommodation for the working of freight and passenger traffic.
- 5th. The employment of inefficient persons for the performance of responsible duties.
  - 6th. The insufficient number of men employed.
- I. In connection with or in addition to these there are various remote causes of more or less importance. Among them, First, is the use of intoxicating liquors. Although the rules of all the corporations proscribe their use, malt liquors, lager beer and ale, are sold at most of the station restaurants.

Second. The favoritism shown in the appointment of train hands. Men who are unfit for the responsibility with which they are entrusted are not infrequently given or retained in positions upon the request of influential directors or stockholders. Their fellow-workmen hesitate to incur the odium of making complaints; and sometimes, especially while there is a pressure of business, incompetent men retain their positions for some time.

Third. The use of the telegraph or block system. Without expressing any opinion as to the comparative merits of this system, it is without doubt sometimes the cause of an

accident. In the hurry of business, while the train is waiting at a station for the order to go on, the conductor sometimes signs, for the engineer, a receipt for the despatch, or the despatch is missent or misunderstood, and in consequence a collision occurs. In a recent case in New York, where a fireman was killed because the conductor had signed the order for the engineer, who, although he had not received it, had started his train, no damages could be recovered, because they were all fellow-servants.

Fourth. The neglect of the statute regulation requiring one man for every two passenger cars. Since the adoption of the air and vacuum brakes, this requirement, designed partly for the protection of passengers while getting on and off the cars, is frequently violated; and, partly because no similar law exists in relation to freight trains, trains of from fifty to eighty cars are sometimes sent out with only four brakemen.

II. Among or in addition to the most approved appliances conducive to safety which have not been adopted, may be mentioned, *First*, the Miller platform and air or vacuum brakes, which, though generally, are not universally used on passenger cars, and have never been in use upon freight cars.

Second. Faults in construction, sharp and reverse curves, sags in the road-bed, which cause trains to break apart or lurch so suddenly as to throw the men off their balance; truss bridges so narrow that men hanging off the steps, on the look-out, are killed; overhead bridges, so low that brakemen are frequently swept off the tops of freight trains. There are some bridges that have killed their half-dozen men.

Third. The insufficient lighting of stations, and the lack of proper platforms and crossings safely arranged and guarded.

Fourth. Insufficient car inspection, which usually extends to the running gear, the wheels and brakes, but seldom includes the body of the cars, especially freight cars, or the ladders and handles. Insufficiently fastened or rotten ladder-rounds are not infrequently the cause of a brakeman's falling between the wheels.

Fifth. The variation in the height of cars, over the tops of which brakemen are obliged to find their way, and generally at night.

Sixth. The lack of a safe railing around the tops of freight cars, a simple and effective contrivance for saving the lives of men, which has been partially adopted by some roads.

Seventh. The awkward, old-fashioned method of shackling cars, which obliges the men to go between them.

III. Among needs of proper accommodation for the working of freight and passenger traffic are, First, the need on some of our roads of a double track, or sufficient side tracks. As to this need of one of our railroads, its general manager says: "There has been almost constant blockate of freight-movement lately on the divisions referred to, arising from insufficiency of side tracks to accommodate the vastly increased business. Until within a short time, a half-dozen trains would be found on a division of road with side tracks which would hold but a single train; and, in consequence, the passing and passage of trains was necessarily a slow process." On this road, during the past year especially, a shameful, wicked loss of life has occurred from this cause.

Second. The lack, at local freight stations, of sufficient sidings, freight-houses and platforms, which necessitates the breaking up of the train into parts, when too long to be accommodated, and the shunting-off of these various parts to different tracks in the yard. This process of "fly-shunting" is the most dangerous operation in the working of freight trains.

Third. The sudden adoption of new appliances, before the train men have become sufficiently familiar with their use.

Fourth. The sudden adoption of new methods of business. A collision costing one road sixty thousand dollars, and injuring the fireman severely, was caused, say the Railroad Commissioners, "by a general misunderstanding of a telegraphic order," addressed to the freight conductor for information, and understood as an order to go ahead.

Fifth. The tendency, in using the telegraph, to make the orders so terse as not always to be explicit. Orders

written by an expert operator are for this reason misunderstood by a freight conductor or engineer less expert in this direction.

IV. The employment of inefficient persons for the performance of responsible duties is a not infrequent cause of accident.

First. The management are sometimes deceived by applicants for positions who pretend to be skilled train hands. That economy which discharges employees in dull times, expecting to be able to find competent train men when prosperous times return, is sometimes a mistaken economy.

Second. Because of frequent changes in the sets of train hands, caused by discharges and new appointments, in consequence of which train men do not become familiar with each other and each other's ways and habits of doing business.

Third. Because of the insufficient wages paid on some lines, where, it is said, there are station agents, for instance, who receive only ten dollars per month. Railroads sometimes employ inefficient persons, men who have been injured on their road, in order to avoid the possibility of a claim for damages, retaining them until the claim has been settled or outlawed. Instead of paying, they pension them, and take the risk of accidents.

V. Whenever an insufficient number of men for the proper management of trains is employed, as a natural consequence, they are obliged to work an excessive number of hours. It is when the employee is worn out with overwork that there is the greatest danger lest, by some lapse of ordinary care or attention, an accident may occur. When an insufficient number are employed, there is even greater danger that, in the hurry of making connections, with the extraordinary strain imposed, some slip may occur or something be neglected. An employee on one of the divisions of the London and North Western Railway says, in a letter already published: "I have before me a report from Leeds of one man having worked 1313 hours in a week; also a case of an engine-driver working 106 hours in one week, lately; and 40 or 50 hours in two journeys, with only a few hours' rest, is a common occurrence. A goods guard

told me this morning that he had lately worked  $32\frac{1}{2}$  hours without rest, and he received the sum of 12s. 6d., although his employers, in 1872, granted as a concession that ten hours should constitute a day, and afterwards the men should receive overtime at the rate of eight hours per day."

The following are actual cases of overwork and insufficiency of help, which have recently occurred in this State; and, if an accident had occurred, the excuse, if made, that it happened under a pressure of business, would have been no justification for the loss of life.

First. A train due at 6.20 P.M. arrives on time at A——. Passengers and baggage must be discharged, and the train backed four hundred feet, in order to clear the main line for an express passenger train which passes at 6.24, four minutes later. During this time both the inward and outward tracks must also be flagged, which means that one man must be sent forward, and another back, each the distance of fifteen telegraph poles; there are only the conductor and two brakemen to attend to the flagging and the switches.

Second. On one road a section gang, consisting of a foreman and three assistants, is obliged to keep properly graded, and in proper condition, the same length of road to which a section gang of six persons is usually apportioned on other roads.

Third. The neglect to provide switchmen has caused many accidents, because the brakemen on the train neglected to leave the switch as it should have been left, and the train which came afterwards was thrown off the track, or on to a side track, where another train was waiting. Had the brakeman even thought of his mistake, after his train had gone on, it would have been almost impossible to rectify it, although a switchman might have done it.

Fourth. An engineer went to work Friday at 5.30 a.m., and remained on duty till Saturday at 12.15 a.m. On the same day at 5.30 a.m., about five hours afterward, he went on duty again, and worked till 7.30 p.m., when his day's work should properly have ended; but he received orders to continue work, and did so for 24 hours longer, until Sunday at 7.30 p.m., being on duty 62 hours, with the exception of five hours and fifteen minutes.

Fifth. Another engineer worked the same number of hours as the preceding one; but, instead of being relieved from duty at 7.30 p.m. Sunday, he continued on duty until 5.30 a.m. Monday, thus making 74 hours of almost continuous work under a heavy responsibility, without rest or intermission, except for five hours and a quarter.

Sixth. The following is a case of overwork by a full set of train men, consisting of conductor, two brakemen, fireman, and engineer. Work begins at 5.30 A.M. Work ends, every second day, at 7.30 P.M., and on every alternate trip at midnight; is continuous all day; every alternate Sunday the same men are on duty from 9 A.M. till 11 P.M., and while on the road are obliged to tend the switches. During the first trip they are on the road 38 hours. During the alternate trips they are on the road 43½ hours; and on every other Sunday they are on duty for 14 hours. During the day they travel about a hundred miles, carrying about a thousand passengers, and making a hundred and fifty station stops. In addition, the engineer must keep an accurate account, and make returns of various matters relating to the amount of coal used, and the working of his locomotive; and the conductor must make out seven different reports on blanks calling for minute details, with duplicates of five of them.

Seventh. Another set of train men work every day from 6 A.M. to 8 P.M., fourteen hours; and from 6 A.M. till 12 P.M., eighteen hours, on alternate days; and likewise work alternate Sundays.

Eighth. A freight train gang left the starting point at 11.10 A.M., and returned at 7.10 the next morning, at the end of twenty hours. At 8 A.M., within an hour of the time of their arrival, they took out another train, returning at 4.30 P.M., at the end of eight hours and a half. Three hours after their arrival, at 7.30 P.M., they began work again, returning at 10.30 A M. the next day, at the end of fifteen hours, having been on duty  $43\frac{1}{2}$  hours, with the exception of fifty minutes' intermission at one time, and three hours at another. "Of course," says one of the brakemen, "I went out with my own train that same night." It was on this road that one of the brakemen, overworked

on a freight train, who had been sent out to flag another train, fell asleep at his post, and was run over and killed by the train he was sent out to flag.

Ninth. The following case is given as an illustration of how train men are prevented, while on their trips, from getting sleep: A train left A — for a trip to Boston, where nearly all the train men live, starting Thursday night on time, and not arriving, in consequence of various delays, allowing no opportunity for sleep, until 5 A.M. Saturday, having been one day and two nights on the road.

Tenth. A train hand, who had worked from 9 A.M. until 11.15 P.M. on Sunday, continuously,  $14\frac{1}{2}$  hours, and during the rest of the week  $97\frac{1}{2}$  hours, — a daily average of  $16\frac{1}{4}$  hours, — declined to work on the subsequent Sunday, because he needed rest, and was discharged. An engineer, who during the week had been on duty the same number of hours, was asked to volunteer to work on this Sunday; and, upon his declining, and upon being told that such accommodating men were to be had, he consented to work.

Eleventh. The plan recently in use on one of our roads, of paying men by the trip, instead of by the day, has been a frequent cause of overwork, by making it possible, in some cases, for train men to do thirty-six days' work in a month.

One reason for the increase of labor imposed upon conductors and engineers is, that they are obliged to make out so many reports with minute specific details.

It is often said that the wages of a railroad employee are higher in proportion to the extra risk which he assumes. As has been already said, the facts do not warrant the assertion. In reply to some recent criticisms upon the low wages paid, the management of one of our railroads say, that while heretofore a conductor has been paid \$2.65 per day, and a brakeman \$1.75 per day, by a plan just adopted, the pay of a conductor has been increased to \$2.90 per day, and that of a brakeman to \$1.90 and \$1.80; which is declared to be a higher rate of wages than that paid by other railroads. Freight-handlers, who work in the freight-house, receive \$1.50 per day; car-knockers, or yard-repairers, who are exposed to no danger from

the running of trains, receive \$1.75 per day; a blacksmith's helper receives \$2.00; a common laborer or a gravelshoveller gets \$1.50 per day, with regular hours for work, and an hour at noon for dinner. From these figures, and a comparison with the wages ordinarily paid to day-laborers, gardeners, and ordinary mechanics, it will be seen that railway employees are paid, like other men, for the hard work they do, with no extra compensation for the risks incurred. In case one of them is killed, most of the railroads pay the expenses of his burial, unless they are otherwise provided In case one of them is injured, the companies usually furnish him with surgical or medical attendance, and provide for his care in some hospital until he can resume work, or until he recovers, if this is within two or three months; but this is done only on condition that he waives his claim against them for damages. Should he have received his injury in consequence of some act of courage, he generally receives some more liberal provision. In the opinion of experienced corporation counsel, of railway employees injured in this State not more than five per cent ever prosecute their claims by suit, and not more than one per cent, one-fifth of these, successfully.

#### RAILWAY INSURANCE.

One method of relieving the condition of employees who have suffered injuries, and the families of those who have been killed, which for several years past has been practised in England, and which in some ways is being practised in America, is Accident Insurance.

The number of persons, passengers and others, who are annually killed or injured on the railways of Great Britain, and the number of persons annually travelling by rail and exposing themselves to danger, attracted the attention of persons familiar with the law of chances which governs insurance and the management of its general business. While passengers, travelling occasionally, were willing to incur the expense of premiums, employees, as a class, were too poor to pay the large premiums which their constantly dangerous employment required. For their benefit another expedient was resorted to, more especially after the famous Henly dis-

aster. It was the organization among themselves, with the co-operation of some of the railroad corporations and proprietors of collieries, of mutual co-operative and provident societies.

The object of these societies was to provide something for the employees or their families in case of death, injury, sickness, superannuation, or inability to work from any accidental cause. Railroad employees and miners were generally too improvident to be willing to pay a quarterly or monthly stipend from their wages for the privilege of receiving an allowance upon the happening of so uncertain an event; and it was necessary that the various corporations and proprietors of mines should be induced to make the deduction of such an allowance compulsory upon those already in their service, or a pre-requisite to admission of others into their employment. As the funds collected must be held and invested, and paid over to the persons entitled to them in such amounts as had been prescribed, and the general duties incident to such a business must be performed by some persons in whom all the members had confidence, it was necessary for the associations to have paid officers. As the amounts which the employees were willing to have deducted each month or week as premiums from their wages were so small that only a small monthly or weekly allowance could be paid in case of death or injury, the corporations and proprietors found it for their several interests to co-operate with their workmen by contributing to the general fund, and by assuming, for the sake of saving expense, the duty of receiving, investing, and paying it out to the proper persons. At the present time there is one of these associations connected with almost every railroad in England, and with nearly every one of the large mines and mining districts. Some of them are large in number, one of them, called "The Northumberland and Durham Mines Permanent Relief Fund," numbering, in 1878, 70,000 members. A fixed allowance is paid over to each person entitled, whether the injury was caused by the negligence of a fellow-workman, or by his own negligence. Unless allowances were made to persons of each class, the scope of such an association would be comparatively limited; because, according to the reports

of the Royal Commission on Railway Accidents, published in the year 1877, there were, during the four years from 1872 to 1875, 2,720 railway servants killed through their own negligence, and 238 from causes beyond their own control; and there were 7,275 injured through their own negligence, and 1,724 from causes beyond their own control,—about twelve killed and four injured through their own fault, to one killed or injured through the fault of some one else.

The plan upon which these associations are organized may be illustrated by the plan of the one connected with the North Western Railway, which employs about 45,000 men, 24,000 of whom are engaged in the actual operation of trains. Connected with this railway are two associations, an insurance and a provident society, — one to provide assistance to men so unfortunate as to meet with accidents, and one to provide for the necessities of sickness. The first, in case of a death, pays over to the family a sum varying from £20 to £40; and, in ease of permanent disablement, from £25 to £35, according to the class of risk taken, and the amount of the premium paid. In case of temporary disablement or illness, twelve shillings to fifteen shillings a week are paid for a period of twenty-six weeks, unless recovery takes place before; after this time has elapsed, a half allowance is paid. The premiums paid to the Insurance Society by the workmen, or rather deducted from their wages, vary, according to the class to which each belongs, from one penny to threepence a week; and those paid to the Provident Society vary from two to four pence a week. The company contributes to the general fund of both societies about £2,300 a year, together with all the fines which are imposed upon the men for neglect or disobedience of the rules, orders or regulations of the company. The representatives of a workman who has paid twopence a week to the Insurance Society would receive £35 in case of his death; were he temporarily disabled, he would at the utmost receive twelve shillings a week for twenty-six weeks, and half that allowance during the continuance of his disablement; were he permanently disabled, £25 in addition to whatever weekly allowance he had received; and, were he to die from natural causes, his representatives would receive £10. The allowance to the

representatives of a foreman or a servant of a higher grade, who pays a premium of threepence a week, is £40 in case of his death; if temporarily disabled, he receives 18 shillings a week for twenty-six weeks, and half allowance thereafter; if permanently disabled, £35 in addition to any weekly allowance he may have received. These societies were established in 1871-2, and numbered five years ago 25,000 servants of the London & North Western Railway. The Great Western, the Great Northern, and the Midland Railways have similar societies in an equally prosperous condition.

Of the Midland Railway Friendly Society, the Fourth Report of the Commissioners on Friendly Societies, presented to Parliament in 1874, which contains the fullest and most carefully prepared information upon this subject, says, Part 1, p. lxviii:—

"It is a peculiar feature, both in some of the railway friendly societies and of many of those in collieries, that membership is made compulsory by the employer.

"The Midland Railway Friendly Society, of which an account will be found in Mr. Stanley's Report, was established in 1860, and had, by 1871 8,295 members, and £7,500 capital. Rule 1 states that the directors 'have resolved to require all those in their employment who receive weekly wages (subject to the exceptions under the rules) to become members; 'and Rule 5, that 'it shall be imperative upon all servants employed in the passenger and goods departments, gangers, enginedrivers, and firemen receiving weekly wages, who may hereafter enter the service of the company, to become members of this society. This rule is applicable to every one as above who has been one month an appointed servant of the company, at wages exceeding 12s. a week Officers and servants in receipt of salaries shall have the option of joining, or not, as they may elect.'

"The society is actively self-governed. Its financial organization does not, however, appear to be satisfactory, as its solvency depends not solely on contributions calculated according to the benefits assured, but partly on a fixed yearly grant from the railway company, which apparently was taken into account when fixing the rates of contribution, but which, in a society with a varying and probably increasing number of members, may or may not be sufficient for the purpose it affects to serve, and is probably relied on for serving.

"The contribution to the benefit is uniform, 9d. a fortnight. The benefits, are medical attendance and 12s. a week, full sick pay, for twenty-six weeks; then 6s. a week for twenty-six weeks; then 4s. a week for the rest of sickness or ordinary illness. If the member be disabled by accident in the course of his duties, he receives 15s. a week

for twenty-six weeks, then 7s. 6d. for twenty-six weeks, then 4s. In case of death from ordinary causes, the member's representatives receive £12. In case of death from accident in the service of the company, £25. There is a separate contribution of 3d. a fortnight for management, out of which the doctor is paid. The members' contributions are stopped out of their wages."

The London and South Western Friendly Society, organized upon a somewhat different plan, makes membership compulsory upon all servants in the traffic and freight department, and has rates of premiums graduated according to age, as general insurance companies have.

The largest associations are among the miners, the North-umberland and Durham Associations numbering, as already stated, 70,000 in 1878; although many thousands of miners in these districts had not then joined it, and nearly half of the owners of collieries had not subscribed to its fund. After a careful examination of its condition by an experienced actuary in 1878, when it had been seventeen years in operation, it was found possible to pay a pension worth £160 in case of death, or an allowance of eight shillings per week in case of permanent disablement, upon the payment by each member of a premium of twopence per week. The contributions of the employers amount to from fourteen to twenty per cent of the amount paid in by the men.

In the counties of Durham, Cumberland, and Staffordshire, as well as in other mining counties, there are likewise large associations which insure against sickness and accidents, some of them receiving contributions from the proprietors of collieries, and some of them aided by their co-operation in making membership compulsory. Among the leadminers of Northumberland and Durham there is likewise a similar society, supported in the same way; and, although membership is not made compulsory, about three-fourths of the workmen in the mines are members. An allowance of ten shillings a week, in case of sickness or accident, is paid upon a premium of fivepence per week; and, in case of death, £20 upon a premium of twopence per week.

Besides these various associations, there is also, in connection with some of the railroads, — the North Western,

for example, — a pension list for the salaried staff, such as station-masters, clerks, and all above their grade, which, in the instance cited, is already supported by a large fund made up of assessments upon the members and contributions from the company. It is exclusively for the benefit of the salaried staff, and provides for cases of superannuation, as well as disability from illness or accident. In Yorkshire, the miners belonging to the association were paid, in consequence of injury, during the three years ending with 1876, the sum of £29,000; and during the five years ending with 1875, no less than 711 persons lost their lives in the mines from explosions of fire-damp, the falling in of roofs and coal, from accidents in shafts, and from other causes.

This species of insurance, which is but the adaptation of the general principles of insurance, and the special features of accident insurance, to associations of this kind, has been in successful operation in Germany for many years; and the English could have learned, if they did not, all the principles upon which their societies are formed, from the miners' associations of Germany. It had reached such a stage of general development seventeen years ago, that it was provided by the Allgemeineis Berggesetz — General Mining Laws - of June 24, 1865, applicable to all mines, and furnaces for the smelting of ore, that every mining district should have its own Knappschafts-Verein - Workingman's Association, - whose constitution should be subject to the approval of the local authorities, and in which membership should be taken by both masters and workmen. By the form of constitution prescribed, every member must pay into a common fund a small proportion of his wages, or allow his employer to deduct from his wages a fixed amount, and pay it in for him. The employer is also obliged to pay in a certain sum, usually amounting to about onehalf the sum contributed by the men. The object of these associations is to make some provision, in colloquial phrase, for a rainy day; some provision to meet the exigencies of accident, sickness, or death; some provision in sickness for medicine and medical attendance; together with a regular allowance for the support of any member, if necessary, for the rest of his life, or during his temporary disablement;

or, in case of his death, to give him a decent burial, and take care of his children till they reach the age of fourteen, and his widow during her life, or until she marries again. All associations of miners already formed were obliged to conform to this law, and adopt the form of constitution which it prescribed. In matters of this kind, and in almost all matters which relate to the general protection of the poorer classes, and the distribution of charities, the New World can learn much from the Old, where, in an older form of society, such problems were much earlier presented to social scientists for solution. The system has worked well both in England and Germany. It was necessary to make this form of insurance compulsory, because many workmen would not otherwise make suitable provision for the future, and employers would not otherwise lend their co-operation. If looked upon simply as a provision against the need of public charity, it has been of great service, by keeping indigent miners out of the workhouse. A peculiar feature of the German law provides that the courts may, upon proper request, determine whether the sum paid by way of assistance shall all be paid at once, or by weekly or monthly instalments; and so thoroughly has the system become established, that it is not uncommon now for large employers of labor to insure themselves, in one general policy, against loss by the payment of damages and assessments for injuries to their workmen. And this practice is not uncommon in Great Britain, especially since the passage, in 1880, of the Employers' Liability Act. In these two ways the workman is insured by the association to which he belongs, and his employer by some general insurance company.

In the United States the principal experiment in this class of insurance, on the mutual contribution plan, is that of the Baltimore & Ohio Railroad Company. The employees of this company have an association, organized in May, 1880, under the name of the Baltimore and Ohio Employees' Relief Association. This organization is in successful operation, and its scheme is the best for the employees of American railroads. It is so complete, we have given in Appendix B the letter of the company proposing the plan, and the constitution and by-laws of the associa-

tion. This association has been incorporated by the Maryland legislature by Act of May 3, 1882. Should kindred associations be formed in this State, they could be incorporated under our general laws. There might be a combination of several or all the railroad companies of the State for the formation of such an association, or of the factories of a place or of a county. There seems to be no doubt that with such associations in existence, and in successful operation, much progress would be witnessed in the creation of harmony between employers and employees.

When this question of insurance is considered in connection with the general question under discussion, it is naturally asked whether the provision thereby made for employees, should such a system be adopted in this country, might not be an ample substitute for the proposed increase of the liability of employers. And, while it is true that such a form of insurance would meet the necessities of many more employees than would the proposed change in the law of liability, it is equally true, that because some provision has been made for an employee who has been injured through his own carelessness, is no reason for refusing to make additional legal provision for a person who has been injured through the carelessness of his employer. The first person could in no case recover damages, because the injury was caused by his own contributory negligence. Has not the second person, whose injury was caused by the negligence of his employer, a moral, and ought he not to have a legal, right to receive the additional protection and assistance of compensation in damages for the injury inflicted upon him?

Inasmuch as railroad companies are not charitable institutions, but, like all other business enterprises, are managed chiefly in the interest of the stockholders who furnish the capital, is it impossible that the annual contributions of the companies are made on the basis of the total sum annually paid for damages and assistance to employees? If so, are not the employees who are injured by companies' negligence actually contributing largely to the funds out of which the employees injured by their own negligence receive their money? The force of this inquiry is even more apparent

when considered in connection with the proposals made, after the English act was passed, by railroad companies to increase their contributions, on condition that their employees would contract themselves out of the operation of the act. The employer should not be asked to help pay damages resulting from injuries caused by the negligence of the employer's agent. And it is worthy of remark, that when this same question came under the consideration of the select committees of Parliament, then investigating the general subject, and the amounts paid by way of insurance were stated by the managers of the various railways, the committees looked upon the small stipend which the employee thereby receives as only a make-shift, and no equivalent for the wrong and misery he had suffered. Why should be who has been injured by another, stand upon the same legal plane with him, who, by his own act, has injured himself?

### INFREQUENCY OF THE RECOVERY OF DAMAGES.

While, during the nine years ending with Sept. 30, 1881, 358 employees were killed upon the railroads of this Commonwealth, and 653 were reported as injured, it is improbable, — so strictly is the law of contributory negligence enforced, so easy is it to avoid liability under the rule requiring an employer to exercise due care in the selection and repair of his machinery, and under the other rule enforcing liability where there is personal interference or supervision, - that in less than ten per cent of these cases have any damages been recovered. And yet, if it is safe to accept the opinion of a man of such large experience and information as Mr. Evans, as well as to believe that the railways of Great Britain and Ireland are as safely managed as our own, at least one-half of these deaths and injuries are in part remotely due to one or more of the six causes mentioned in the memorial of the ten thousand English railway employees; viz., 1, excessive hours of labor; 2, non-enforcement of certain of the companies' rules, ostensibly made for the protection of the men; 3, the non-adoption of the most approved appliances conducive to safety in the working of railways; 4, the want of proper accommodations for working the freight and traffic; 5, the employment of inefficient persons for the performance of responsible duties; 6, the employment of an insufficient number of men.

During four years not a single instance of the recovery of damages by an employee came to the knowledge of any of the officers of the Society of Railway Servants; although during the four years from 1872 to 1875, inclusive, according to the reports of the Royal Commission, 238 were reported killed, and 172 injured, from causes beyond their own control. This shows the severity of the present law, allowing common employment to be a defence to such In this connection it may be remembered that of 83 employees killed on the London and North Western Railway in 1876, only six, or about eight per cent, were killed, said the general manager, from causes beyond their own control. And Mr. Moon, chairman of the Board of Directors of this railway, which employs about 50,000 men, said, at a meeting of some of the employees, called to consider whether to accept the provisions of the "Employers' Liability Act," that in not more than two per cent of the cases resulting in death or injury could damages be recovered. It is impossible to give a satisfactory estimate of the number of cases in our own State, because the reports of and to the Railroad Commissioners are not sufficiently explicit, and there are no reports of accidents occurring in mechanical industries, upon which to base an intelligent estimate.

# SHOULD THE SAME PRINCIPLE BE APPLIED TO DEFECTS IN MACHINERY?

Under the law, as it stands at present, the employer is held to a stricter responsibility to third persons than to his employees, for injuries caused by defects in machinery and plant; and, if his liability to third persons and employees, for injuries caused by the neglect of his servants and agents, is to be made the same, should it not, upon a like principle and for equally sound reasons, be made the same for injuries caused by defects in machinery? At present the employer is responsible in damages to third persons for injuries caused by defects in his tools, implements, works, machinery and plant, which reasonable care on his part could have discov-

ered and obviated; though not for secret defects resulting from the negligence of persons from whom he bought the tools, machinery, etc., used in the business.

The principal reason at the basis of this liability is, that, as some one must take the risk of defects, it is less unjust for him to take it who makes or buys the machinery or plant, who can accept or reject them, who owns and uses them, who ought to keep them in repair, and can direct when they should be repaired, or, when worn out, replaced, than for strangers who know nothing about the machinery or plant. If the employer's liability is to be increased in respect to personal damages caused by the acts of his agents, why should it not be increased in respect to damages likewise caused by the negligence of agents in omitting to discover and remedy the defects?

He is now liable to employees only for defects known personally to himself, and unknown to the servant injured, in other words, for defects which have come within his own knowledge or information. The practical difficulty of proving in court at a trial this actual knowledge or information, makes such a liability almost a barren security. But if, as is almost always the case in mechanical and manufacturing employments, the tools or machinery are not used by himself, but by his servants, employees, and agents, he is entirely free from responsibility. Such a burden of risk as is imposed upon him in his relations to third persons is entirely removed, and the servant must take the risk upon himself. Unless the employer is made responsible for the acts of his agents, he is not obliged to use even reasonable care in selecting tools and machinery, and keeping them in good condition, in detecting and obviating any defects. He may, so far as this liability to his employees is concerned, allow his servants to do as they please; to select unsuitable machinery, unsuitable in design or execution; to neglect to take proper care of it; may allow them to use it in a careless and improper manner, and therefore escape the consequences of their negligence. When it is remembered that this extension of the rule would not make him liable for secret defects, nor defects which a reasonable care could not discover and obviate, nor defects of which the person injured was aware, either through his

own knowlege or the information of others, the danger of extending the rule does not seem so great.

ARE THERE ANY AGENTS FOR WHOSE ACTS THE EMPLOYER SHOULD BE MADE LIABLE?

In considering the application of any practical method of making responsible large employers of labor, such as railroad corporations, the owners of factories and mines, and persons carrying on any large mercantile, manufacturing, or mechanical business, with employees arranged in different classes, the superior having authority over the inferior grades, the question at once arises, For the acts of what agents should the employer be made liable, in order that the objects sought by a change in the law may be better accomplished? The general object to be accomplished is, in the words of Lord Sherbrooke, to make "the funds of every industrial undertaking liable to compensate any person employed in such undertaking for any injury he may receive by reason of the negligence of any person exercising authority mediately or immediately derived from the owners of such undertaking." To accomplish this object there seems to be no other way than to make the employer liable for the negligence of every superior workman, in whatever grade, from the employer down, who has authority over the servant injured. For instance, as a brakeman on a freight train might be injured by the negligent act, order, or direction of the board of directors, the superintendent, the general freight agent or the conductor of his train, each of whom is vested with authority over him, - it would be necessary, lest the corporation should escape liability for the negligence of some one of them, to make it liable for the negligence of all of them. In an employment where the labor is in such a way classified, where authority may be delegated and sub-delegated, the master should be made liable for the negligence of every man in the chain between the master and the injured employee. When the Parliamentary Committees had this subject under consideration, George Findlay, the Traffic Manager of the London and North Western Railway, being asked where the line of responsibility should be drawn, said that it was no use to make the corporation

liable for the acts of the manager alone; "you must make every man in active control over the staff" [ordinary employees] "responsible, if you are to accomplish the objects of those who brought in this bill;" so great is the authority over the management of trains necessarily left with officers of inferior grades. And James Grierson, the General Manager of the Western Railway, in corroborating this opinion, illustrated it by saying, "In fact, take the case of a signalman at a junction or a station; he then, in fact, is the manager of the railway for the time-being; he has the control of the drivers and the guards, and it is under his instructions that the work is carried on; by a mistake of his an accident occurs, and a driver [engineer] is killed." Mr. Justice Willes, in the case of Murray v. Currie, \* has suggested the rule which should be followed out in determining this liability. "I apprehend," he says, "it to be a clear rule, in ascertaining who is liable for the act of a wrongdoer, that you must look to the wrong-doer himself, or to the first person in the ascending line, who is the employer and has control of the work." Where there are other workmen vested with authority which the wrong-doer is bound to obey, and intervening between him and the employer, under the legitimate extension of this rule, he should be responsible for their acts. Reference to section 1 of the Liability Act (Appendix A) will show how the English Parliament expressed in words the object sought to be accomplished.

### SHOULD THE LIABILITY BE LIMITED IN AMOUNT?

The question naturally occurs whether any limit should be placed upon the amount of damages which can be recovered. In the third section of the English act, the Conservatives, after somewhat narrowing, by section 2, the nature of the liability created by the first section, affixed a limit to the sum which could be recovered equal to the estimated earnings for the three years preceding the injury.

This section prevented a man thrown out of employment for four years or more, made a sufferer for years, or a cripple for life, from recovering more than three years' wages. It is not easy to see why all injuries should be treated alike. It is a crude justice which declines to discriminate between dissimilar cases, to investigate the circumstances of each case, to consider the facts on both sides, to weigh the evidence in the scales of a wise discretion, and mete out justice in unequal measure, as the unequal merits of different cases require. What would be thought of a criminal code which punished alike all crimes above a misdemeanor? which attached the same penalty to arson, highway robbery, rape, manslaughter, high treason, and murder? In the progress of criminal injustice towards justice, especially since-Jeremy Bentham pointed out the necessity of reforming so many of its abuses, legislatures and judges have become more in the habit of distinguishing between the differing grades of crime, and no longer are all the higher offences punishable with death. What would be thought of a system of rewards and punishments, which bestowed the same praise upon the school-boy who learned his lessons well; upon the statesman or soldier who saved the State from anarchy and disunion; upon Grace Darling, for saving human lives at her own peril; upon Philip Sidney, for giving a glass of water to a soldier dying on the battle-field, more in need than himself? Such legislation as limits the amount of damages to three years' earnings is a step backward. What occasion exists for adopting so unjust a rule in relation to employees, when all other questions of damage are determined upon their merits, - upon the circumstances of each particular case? Damages to the person, to real estate, and to personal property, are assessed by courts or juries as each case requires. Why should such a distinction be drawn against employees? Is it said that juries generally award damages against corporations and wealthy employers? The obvious answer is, that they generally deserve a verdict against them; that in a very large majority of instances the plaintiff in a suit at law deserves a favorable verdict. If objection is made to the jury system as unjust to corporations, why is not the rule made general, that in no instance shall damages above a certain amount be recovered against them? If it is said that this rule has been adopted in relation to highway damages against towns, may it not be asked whether such a precedent ought to be followed?

## SHOULD THE EMPLOYEE BE ALLOWED TO MAKE A CONTRACT RELEASING HIS EMPLOYER FROM LIABILITY?

After the passage of the English Act, the question arose whether the employee could and would contract himself out of the operation of the act. There was nothing in it permitting or forbidding such a contract; and some of the large railroads and mining corporations attempted to compel their laborers to sign contracts of hire releasing them from liability for damages. There was no law to prevent the workmen from signing such contracts; but they were urged not to do so by their own reason and interest, as well as by the advice of Mr. Macdonald, Mr. William Crawford, Secretary of the Durham Miners, Mr. Benjamin Pickard, Secretary of the West Yorkshire Miners, and every one else who had earnestly labored to secure the passage of the act. Having obtained, after years of labor and agitation, a law of some benefit, - though the benefit was not so great as had been hoped for, - it seemed the height of folly to sign it away.

The chief, if not the only, advantage offered in consideration of this release, was an extension and enlargement of the benefits of insurance. The same paltry benefit which had been used to restrain the passage of the bill while it was before Parliament, - the benefit of receiving, upon payment by them of half the insurance premiums, a continuance of their wages for a few weeks or months, with an allowance of £40 or £50 in case of death, — was again offered to them, together with an increase amounting to about two-thirds of what they were already entitled to, provided they would sign away their rights under the act. Unless they would do this, they were in some instances threatened with a discharge from employment, and a discontinuance of the small contributions already made to their fund. In some places large public meetings were called to listen to these proposals, and to consider the wisdom of adopting them. There were several large meetings, - one in Liverpool, - of the employees of the London and North Western Railway, which were addressed by officers of the company, and also by their fellow-workmen. In most instances the workmen voted to adhere to their rights under the act. At some of the meet-

ings the vote was unanimous against bartering them away for what were thought trivial considerations. The clause limiting liability to the amount of three years' wages had made it impossible in general to recover more than from £150 to £200; and, because contributory negligence prevented the recovery of damages in all but from two to ten per cent of the cases of injury, the benefits of the act were in reality less than they at first sight appeared to be. But when the excitement had somewhat subsided, and the miners and laborers realized how slight the advantages given them really were, there was little doubt that more harmonious counsels would in many instances prevail, and that, in exchange for a more liberal extension of the benefits of mutual insurance, many of the laborers would be willing to contract themselves out of the act. The clause limiting liability to three years' wages, and the lack of any clause forbidding the making of any contract of release, were the powerful levers used by the employers to secure the adoption of their scheme of mutual insurance. In Durham, West Yorkshire, and other mining districts, it was for awhile feared that trouble might arise; and strikes were apprehended from the course adopted in some of the collieries of threatening to withdraw further contributions to the laborers' insurance and protective fund, as well as in consequence of the refusal to allow them to work, unless they would sign the contract waiving their right to damages.

The injustice of attempting to compel the laborer to sign such a contract, is manifest from the consideration that he is usually less able than the employer to care for himself, less provident and thoughtful for the future, and more ready, upon a slight necessity, to sacrifice a future advantage for a present benefit. Their positions are unequal. While in general there might be a difference of opinion as to the wisdom of making laws to restrict the right of contract, there is as little room as possible for a difference of opinion as to the need of affording the laborer some legislative protection. If ever a law restricting the right of contract ought to be made, if ever the State should extend over workmen a wider protection, making them, as seamen and minors are made, to a certain degree, wards of the State, it should be by prevent-

ing them from signing away their right to recover damages for personal injuries, which the delusion of hope so easily makes them believe is in reality a worthless benefit.

It is the lack of such a provision as this which has made the English Act of little value; has, during the past two years, kept the relation of employer and employed unstable and uncertain; has encouraged the former to persevere in getting the employee to sign a release of liability, and has encouraged the employee to persevere in hoping that Parliament would come to his relief by amending the law.

In January 1881, and within three weeks of the time when the English Act went into operation, Mr. Macdonald, Mr. Broadhurst, Mr. Burt, and Mr. Peddie, members of Parliament, introduced a bill to amend the law in this particular, by providing that the act of 1880 "should have effect, and be enforced by every court in every case, notwithstanding any contract or agreement excluding all or any of the provisions of said act, or otherwise interfering with the operation thereof: provided (1), that this act shall not affect any contract or agreement made before the passing of this act; and (2), that in determining in any case the amount of compensation payable under the said act by an employer, the court shall take into consideration the value of any payment or contribution made by such employer to such insurance fund or compensation fund, to the extent to which any person who would otherwise be entitled to the compensation under the act, has actually received compensation out of such payment or contribution at the expense of such employer." This bill was prepared to meet the exigencies which it was foreseen would arise, by the Parliamentary Committee of the Trades Union Congress. It failed at that time to gain the co-operation of the Gladstone Ministry, because, as Mr. Dodson, who had charge, for the Government, of the Act of 1880 in its passage through the House of Commons, said, when the amendment was introduced, in answer to a question by Mr. Sheridan: "The Government have no intention, at all events before full experience of the working of the act, to propose a bill to amend its provisions. I especially hope that the power of free contract will, if resorted to, be used with such good sense, fairness, and moderation by all concerned, that no occasion will arise for curtailing it in the interest of any party;" which meant, perhaps, that if the employer made an unfair use of the right of free contract, the Government would pass the amendment. The subject is still, at this writing, under discussion in England, in the press, among the employees, and in Parliament. The law of this Commonwealth at present protects the employee in this respect.

Chapter 74, section 3, of the Public Statutes says: "No person or corporation shall, by a special contract with persons in his or its employ, exempt himself or itself from any liability which he or it might otherwise be under to such persons for injuries suffered by them in their employment, and which result from the employer's own negligence, or from the negligence of other persons in his or its employ."

### SHORT HISTORY OF THE PASSAGE OF THE ENGLISH BILL.

After several years of discussion and agitation, the question of allowing workmen the same right to recover damages of their employers that other persons have, at last reached such a stage of advancement that it was thought advisable for the English Liberals to adopt the idea as a part of their political creed, in order to secure the votes of workingmen who were in favor of it. This question was only a branch of the general subject of the rights of labor, which has been before the English people so many years; has resulted in the formation of separate societies, trades and protective unions; and has found advocates among the ablest and most liberal men of the Liberal party, by whom the rights of labor have been advocated in Parliament. And this reform, like many others, has gained its way gradually through the agency of a separate political organization. At the last general election, in 1879-80, the candidates at almost all the hustings throughout Great Britain were asked, before the polls were opened, if they would support this measure, and it was made a party issue. For eight or more years the question had been before the English people and Parliament; had received general public consideration; and its friends were too conversant with the arts of successful agitation and reform, to neglect so auspicious an opportunity to secure a change in the law. On the 10th of February, 1880, the bill presented by the Earl De la Warr—which, with some amendments, on the 7th of September following became a law—was ordered printed by the House of Lords; but the session had progressed into the summer before the House of Commons went into committee for a discussion of the bill. Mr. A. Macdonald, who has since died, was one of the leaders in the cause. This bill fell so far below the wants of the foremost advocates of a change in the law, that Sir Henry Jackson expressed himself as altogether dissatisfied with it; and Mr. Pease feared the bill would do more harm than good to those whom it was intended to benefit.

The Parliamentary discussion, begun in July, was carried on at many sittings through that and the following month, Mr. Dodson having charge of the bill in behalf of the Government. As is usual in such cases, various amendments were proposed by conservative members hostile to the meas ure, among the first of which was one relating to the subject of mutual insurance, -a make-shift which has been urged through all the progress of this reform, from the time of its earliest discussion down to the present day, and which still threatens to defeat the objects of the act. It is not impossible that the accident insurance companies, which have been, and will probably continue to be, the principal gainers by this amendment, may have early been its promoters. Another amendment easily made, persistently urged, defeated in the House of Commons, but finally adopted in the House of Lords under the leadership of Lord Beaconsfield, limited the amount of compensation which could be recovered to the estimated earnings of the three years preceding the injury.

Another amendment, which forms the fifth sub-section of section 1, relating to damages recoverable by railway employees, at a general conference of members of Parliament, workingmen, railway servants, and their representatives, held before the bill was reported to the House, was deemed very unsatisfactory, but was finally assented to on the ground that it was the best that could probably be obtained in opposition to the powerful influence of the railroad lobby. In connection with the subject of accident insurance, it was stated in a published letter, by Mr. David Chadwick, after

a careful investigation, that upon the payment of six shillings a year by the workmen, and £200 by their employer, 3,000 persons could be insured, each in the sum of £50, to be paid in case of accidental death.

One of the motions to defeat the bill was made by Mr. Gorst to include within its operation all the workmen employed in Her Majesty's arsenals and dock-yards; and supported by Mr. Boord, Sir H. Wolff, Sir H. Holland and Mr. Newdegate. But the Attorney General and Mr. Childers pointed out that by a Treasury Minute the men in the dockyards now enjoyed greater privileges than they would receive under the bill. Instead of receiving, in case of injury, compensation equal in amount to three years' wages, the "establishment men," so called, might be granted by the Treasury a maximum compensation equal to ten years' wages; and the non-establishment men might receive a sum equal in amount to their wages for nine years. In case of death, their widows and children would receive larger gratuities than this bill allowed; but it was, of course, discretionary with the Treasury to grant any allowance of any kind.

Before the bill passed the House of Lords, a powerful opposition was aroused. The associated coal owners of South Wales threatened, in case of its passage, to withdraw their contributions to the insurance fund; which was somewhat of an empty threat, because their contributions did not equal 25 per cent of the total premiums of the men. At the halfyearly meeting of the London and North Western Railway, Mr. Moon, the chairman of the Board of Directors, declared that the capitalists had not a fair hearing before Parliament; and he was, as it now appears, unnecessarily afraid that the passage of the bill would "drive the capital of the country away." And at the North London Railway meeting at Euston Station, on the day after the bill passed the House of Commons, Mr. Bancroft, the chairman, made especial objection to the fifth sub-section of section 1, relating to railways, which had been added as an amendment to the original bill, because it was feared that without it railway companies might escape the imposition of suitable liabilities. But he expressed himself as willing to submit to the other provisions of this section.

The master-builders — how many is not known — petitioned the House of Lords to have the third sub-section of section 1 stricken out; because, as this section stands, with the definition afterwards given to the expression "person who has superintendence entrusted to him," the defence of common employment is almost altogether abolished; and likewise proposed an amendment to the fourth sub-section, which was afterwards substantially adopted as the third subsection of section 2; and the powerful aid of Lord Cairns, a Conservative Ex-Chancellor, was invoked.

The former wrote for publication a letter in which, — while saying that the railway companies ought not to complain because they are obliged to assume towards their employees the same responsibility as they agreed, when they received their charters, to assume towards their passengers, — he expressed the opinion that freedom of contract ought not to be restrained.

Lord Cairns, in a letter to the "Times" signed "C," while acknowledging the right of the workman to say that for the future he declines to be considered as making, at the time he enters into his employer's service, an implied contract to run the risks of the employment, objects to the substitution attempted by the bill, of what he calls a Parliamentary contract of employers' liability, for an implied contract of non-liability. He proposes to "get rid of the judge-made law of implied contract by a short enactment, that where a workman would otherwise be entitled to an action for negligence against his employer, he shall not be defeated merely by the circumstance that he and the person actually causing the injury were in a common employment; with a declaration that this enactment is not to interfere with any express contract on the subject which the employed and the employer may make."

As Lord Cairns enjoys, with Lord Justice Blackburn, the enviable distinction of being one of the two ablest of living English judges, — if the merit of judicial opinions is to be taken as the criterion, — it will be well, perhaps, to print the entire letter: —

"The Employers' Liability Bill has passed the House of Commons. At this season of the year it is impossible that there can be a real con-

sideration of such a bill by the House of Lords. I do not wish to inquire whose fault this is, or whether it is the fault of any one: I only desire to state what is the fact. The discussion of the measure in the House of Commons has shown one thing, if it has shown nothing else, - that the subject is much more difficult than was commonly supposed. An attempt has been made to lay down certain formulas or rules which are to meet each and every variety of the infinitely varying trades, employments and industries of the country. The result has been the introduction into the bill of a series of qualifications, modifications, limitations, exemptions and enlargements, which must necessarily lead to much uncertainty, great litigation, considerable ill-feeling, and probably considerable disappointment, and to a mass of new law gradually manufactured by judges, or, what is worse, by juries. These reflections, and the circumstance that it is in your columns alone that a deliberate hearing can now be obtained, induce me to ask in this way, Is it clear that this legislation begins at the right end? Or, rather, is it not clear that it begins at the wrong end? How or why is it necessary that Parliament should step in and define when and to what extent an employer of any of the various forms of labor in this country shall be liable to his workman for an injury occasioned by the negligence of a fellow-workman? Some fifty years ago the courts of law laid down that it was an implied term in every contract of hiring that the person hired took the risk of any negligence in a fellow-workman. This was not an unreasonable supposition in itself, and it was probably not untrue in fact, as things then stood. But there cannot continue to be an implied term in contracts where one of the parties to the contracts distinctly repudiates the existence of any such term. That is now the position of the workmen. They say, in substance, that whatever express contracts they may be willing to make, they have not made, and do not choose to have it asserted that they have made, a contract containing this implied term.

"It appears to me that this is the crucial question which the legislature have to meet, and that it would be better either to meet it directly, or else to leave the law as it stands. The present bill does not meet the question. It proposes to substitute, for the implied contract which the workmen disayow, another special Parliamentary contract, which neither employers nor employed have ever entered into, which they probably do not understand, and which, in numberless cases, will be found in practice to be so irksome to one or other or both of the parties, that they will begin at once to contract themselves out of the act. My proposal would be to get rid of the judge-made law of implied contract by a short enactment, that where a workman would otherwise be entitled to an action for negligence against his employer, he shall not be defeated merely by the circumstance that, he and the person actually causing the injury were in a common employment; with a declaration that this enactment is not to interfere with any express contract on the subject which the employed and the employer may make. The result of such an enactment would be that every employer and workman would make the contract which would

be suitable for the particular employment. One employer would set up a system of insurance; another would indicate the particular servants for whose acts alone he would be answerable. Some might exclude particular risks, or make the liability or freedom from liability enter as an ingredient into the amount of wages. The employers and workmen are best able to understand their own work and their own interests. They are quite competent to make their own bargain on equal terms, and to regulate, so far as it is right to do so, the rate of wages by the amount of risk incurred. It may be said that a contract may, as the bill stands, be made to supersede the bill. My answer is, that the moral and social effect, where Parliament merely removes legal difficulties, and invites parties to make their contracts in the way that best suits them, is very different from the effect of a bill which makes, as it were, a Parliamentary contract for the parties, and then drives them by its inaptitude to make stipulations against it. I cannot think that the present bill, if it passes, can settle this question, and it may not be too late to suggest a more lasting solution of it."

When the bill came up in the House of Lords, the Lord Chancellor, Lord Selborne, explained at considerable length the condition of the law and the provisions of the bill, together with their probable effect, citing the law of France and of Germany as in harmony with the change proposed, as well as the law of the State of Missouri in this country. But, in this single particular, as has been seen, he seems to have been misinformed; for the effect of the Missouri statute was destroyed by the decision\* of the judges that the phrase "any person" did not include a "fellow-servant." He closed with suggesting, on behalf of the government, two slight amendments.

Viscount Cranbrook commenced, on the part of the Conservatives, the discussion in opposition, using various arguments, not forgetting to present the horror so often apprehended by legislative assemblies, that low attorneys would profit by the litigation with which the country was in danger of being deluged. These apprehensions seem to have been groundless, as, during the first year in which the act was in operation, only thirteen claims, says an English law journal, were brought, of which five were unsuccessful, and the damages recovered in the other eight amounted on an average to £83.

Without attempting to give a summary of the dispute and

the arguments, which were in the main a repetition of the objections already discussed, the result will perhaps be understood by remembering that, on motion of Lord Brabourne, sub-section three of section 1 was stricken out, but afterwards agreed to because the Commons insisted upon its insertion; and the operation of the act was limited, upon the motion of the Earl of Beaconsfield, to Dec. 31, 1887,—seven years. The genius of legislation is compromise; but so much was given up on both sides, that neither the friends nor opponents of the measure were satisfied, and the employees are now insisting upon further legislation.

This history of the passage of the English act has been given to show the difficulty attending the reversal of a principle of common law, and to aid the discussion of the measure to come before our own legislature.

#### THE OPERATION OF THE ACT.

The passage of an act, limited in its operation to seven years, which restricted the amount of compensation to be recovered to three years' earnings, and which, according to the opinion of Mr. Moon, the chairman of the London and North Western Railway, was applicable to not more than two per cent of all the cases of death or injury occurring to employees, would not seem to be the occasion for strikes and disagreements between employers and the employed. And yet some large employers of labor had believed, or during the excitement of public speaking had worked themselves up to the belief, that the act would create a revolution in existing relations, would drive capital out of the country and laborers out of employment, and prove a hardship to one class, and of no benefit to the other. Why the hardship of paying damages is not correspondingly a benefit to the persons receiving them, is not apparent.

The act was to go into effect on the 1st of January, 1881, about four months after its passage; and the first question presented to both parties was whether the workmen could contract themselves out of it. Almost all the solicitors thought such a contract valid; but one of the judges, before whom a claim was presented, thought that to allow such a contract would be against public policy. The Attorney

General, Sir Henry James, said, in reply to a communication from the secretary of the Amalgamated Society of Railway Servants, asking if the signing by a workman of a release from all liability would, in the event of his death, prevent his widow and children from recovering damages:—

"In the event of a railway servant contracting to relieve the company of liability under the Employers' Liability Act, the company would not be liable, in case of his death, to the man's personal representatives, any more than they would be to him if injured and living."

Having ascertained that a contract of release would defeat any claim for damages, some of the large employers of labor, unnecessarily apprehensive, as it now appears, began to take measures to secure such a release from each of their workmen; and, in order to accomplish this purpose, made proposals to extend the benefits of the insurance funds by increasing their subscriptions, and threatened to withdraw the subscriptions they were then making, and perhaps to discontinue work, unless those proposals were accepted. The summary discontinuance of labor called a strike is usually too great an injury to the employer, and the proprietors of mines have of late had too bitter an experience, to warrant their incurring, without due deliberation, the risk of such an event. However, the course which they pursued, without, perhaps, a sufficiently careful estimation of the value of the object sought, precipitated strikes in some of the mining districts, of short duration, to be sure, but sufficiently severe to raise the price of coals at Manchester, through the inability of the collieries to supply the demand of the factories, to almost famine prices.

In reviewing, in the light of to-day, the disagreements which attended the attempt of the employers, railroads corporations and proprietors of collieries, to obtain over their workmen what seems to be so paltry an advantage, it seems strange that a more careful estimate was not made of the benefit sought. It seems strange, if it is true, as reported by a leading law journal, that during the first eleven months eight judgments, amounting in all to £664, were obtained, that such ignorance as prevailed should have been allowed to blind the eyes of so many people; strange that the leaders

in this reform should not have better estimated the benefits which they hoped to confer upon the workingmen; and stranger still, that intelligent employers, with the best of opportunities for ascertaining their probable liabilities, with the facts in possession or within reach upon which to base a reliable estimate of the vast proportion of cases of injury cut off from the recovery of damages by the contributory negligence of the sufferers, should not have more readily acceeded to the wishes of the promoters of this act.

The expectation that the flood-gates of litigation would be opened, and the courts deluged with actions for damages, happily has not been realized. Upon the authority of the "Law Times," a conservative journal of the proceedings of the courts, it is stated that during the first eighteen months of the operation of the act, less than one hundred cases had been brought to trial, a fair proportion of which had proved successful; that probably less than £3,000 had been recovered in damages, and an equal amount in costs; and, if the past year may be taken as a test, "the individual employer would almost be deemed justified in regarding his risk in the same extraordinary way as the risk from lightning or foreign invasion. Moreover, against this risk he can insure by payment of almost nominal rates." And, while the doctrine of common employment remains almost as before, there has been, on account of the ambiguity of the act, and the uncertainty as to its meaning, little gained for the employees except under the section relating to railways. is not the first attempt at reform, which, in consequence of the legal astuteness of its opponents, has proved abortive.

With the first clause, which made them liable for "any defect in the condition of their ways, works, machinery and plant," the opponents of the bill seem to have expressed no dissatisfaction. With the second clause, which made them liable "for the negligence of any person in the service of the employer who has any superintendence entrusted to him," they seem to have been satisfied. Against the fourth clause, which made them liable for "the act or omission of any person in the service of the employer, done or made in obedience to the rules or by-laws of the employer," etc., they seem to have made little opposition, and to have been satisfied

with the amendment made to it, providing "that where a rule or by-law has been approved or has been accepted as a proper rule or by-law by one of Her Majesty's principal secretaries of State, or by the Board of Trade, or any other department of the government, under or by virtue of an act of Parliament," etc., which allowed a railroad corporation or the proprietors of a mine or factory, or any employer of labor, to submit the body of rules and by-laws, made for the government of its workmen and the general conduct of its business, to proper government officers for approval; and if they were approved, the employer was released from liability under that clause of the act. And clause five, which made every railroad corporation liable for "the negligence of any person in the service of the employer, who has the charge or control of any signal, points, locomotive engine, or train upon a railway," does not seem to have been considered by several of the railroad companies as imposing a very unreasonable responsibility, does not appear to have caused, during almost two years, a loss worth considering by a wealthy corporation. It seems to have assisted, by awakening through fear of losses an unusual anxiety concerning the lives of their passengers, in creating a more general confidence in the safety of railway travel; and, if the immediate effect of the act has not been altogether what was expected by its friends, the remote effect has been a general benefit to the general public. Although this real or fancied security may not be lasting, because the railroad companies may soon relax the unusual efforts they have been impelled of late to make, it would seem at this time as though the substantial benefit which the workingman has failed to get under this clause has been realized by the general public.

Clause three, which imposed liability for "the negligence of any person in the service of the employer to whose orders or directions the workman at the time of the injury was bound to conform, and did conform, where such injury resulted from his having so conformed," awakened the most apprehension, because of the vague uncertainty as to how heavy a responsibility was really imposed. Lord Brabourne, at the instigation of some of the master-builders, vainly attempted, as has been said, to prevent its passage

through the House of Lords. The apprehension awakened by it seems, however, to have been unnecessary; for, upon the best information obtained, it has not permitted the recovery, in a single year, of an amount of damages equal to the sum total of the judgments ordinarily obtained in a single week in the municipal court of the city of Boston.

The resolution of the legislature directed an examination of the law and an investigation of the facts bearing upon this subject, which has been done fairly and candidly, as an inquiry after information, and not as an attempt to prove a theory. And, so far as the operation of the English act is concerned, it seems just to say that, in the direct benefit conferred upon workingmen in the form of damages for personal injuries, it has fallen far short of the anticipations of its promoters. The amount of labor expended by some of them in securing its passage seems to have been well directed, but to have fallen short of their sincere desire to benefit a deserving class of men.

In view of the efforts being made in some of the mining districts to compel the miners to sign contracts of release, and of the fact that notices were being served upon them to the effect that work upon the old terms would cease upon the 1st of January, 1881, the day when the act went into effect, as well as in view of the negotiations with them commenced in consequence of the system of intimidation inaugurated, to which the attention of the government ministers had already been called in Parliament, Mr. Benjamin Pickard, the secretary of the West Yorkshire Miners' Association, which included a large number of men over whom he had a strong influence, wrote to them an earnest letter, urging them upon no consideration whatever to consent to the proposed arrangement, declaring against the amount of litigation apprehended, referring to the manner in which the provisions of the Mines Regulation Act of 1872 were accepted, and avowing that while his constituents had not obtained all which they desired, "they certainly are not about to sell for a mess of pottage what they have got." In the same month of December Mr. A. Macdonald, M. P., a leader in the cause, also wrote strongly urging the miners of South Wales to refuse to enter into any such arrange-

ment; and Mr. William Crawford, secretary of the large association of Durham miners, says in his monthly circular for December: "The act of Parliament has been passed at the special request of the workmen, and for their special protection, and it ought to be allowed to fully operate, irrespective of any other consequences whatever. To contract out of the act by any system of insurance would be turning all the efforts put forth, and work done for many years, into a meaningless farce, and expose ourselves to the merited contempt of all right-thinking persons. One great difficulty which presents itself to the owners is the immense costs which will be incurred in the law courts. I have given the matter much thought, and I think that this difficulty can be easily obviated to the satisfaction of all parties. must obtain is the unquestioned right of the workmen to claim from owners compensation in case of accidents which might, or would, by an exercise of care and caution on the part of charge men, have been prevented. Any step which leads to a shifting of the personal responsibility of owners for the safety of the men from their own to the shoulders of insurance companies, is a step in the wrong direction."

These may be taken as types of the opinion almost universally prevalent at this time among miners and operatives.

In December (1880), the London and North Western Railway began negotiations with the men in their employ, numbering over fifty thousand; and a meeting of more than one thousand of them was held at Crewe to listen to a report from a deputation sent to the directors; who it appears had found the latter anxious to know whether their employees preferred to accept the act, or a revised scale of insurance. As illustrative of the sentiments which, at this time, seem generally to have prevailed, it may be noted that at this meeting the workmen interrupted the speakers, who were urging the acceptance of the suggestions of the directors, with cries of "Let's have the act!" and it was resolved at the close of the meeting to settle the question by a ballot.

During the next few days various other large meetings of the men, embracing many thousands of them, were held, one at Leicester, one at Wolverton, one at Liverpool, and another among the men employed in the company's mines at Wigan. The proposal submitted to the men by the directors was as follows: To raise the scale of benefit for those in the first class, who paid 3d. a week, from £40 to £100 in case of death; from £35 to £100 in case of disablement; and from 18s. to 21s. per week in case of temporary disablement. For those in the second class, who pay 2d. a week, to raise the scale from £35 to £80 in case of death; from £25 to £80 in case of disablement; and from 12s. to 14s. per week in case of temporary disablement. And for those in the third class, who pay a penny a week, to raise the benefit from £12 10s. to £40 in case of death; from £18 15s. to £40 in case of disablement; and from 6s. to 7s. per week in case of temporary disablement.

In the collieries of the Earl of Dudley in South Staffordshire and East Worcestershire, the severe course adopted by him in discharging the surgeons hitherto permanently employed by him to attend to the men injured in his service, and in withdrawing all subscriptions for assistance, together with the sum which it had been his custom to allow for funeral expenses, at first had the effect of provoking the miners to refuse absolutely to sign releases; but an arrangement was afterwards effected. The first case carried to the Court of Queen's Bench was a suit against him in which damages to the amount of £184 were recovered. In this case the implied effect of the act of a workman in accepting his proposal, by returning to work, was tested.

The miners of Fife and Clackmannan, the colliers and iron-workers of Thorncliffe, Chapeltown, and many of the miners of South Yorkshire and North Derbyshire, declined to contract out of the act. Among the miners of West Lancashire, who had established a permanent relief society, which was in a prosperous condition, was assisting two hundred widows and three hundred children, and had an accumulated fund of £20,000, there was a difference of opinion as to the better course to follow, and a general disposition to accept the terms proposed. In Monmouthshire and South Wales, as well as in South Staffordshire, there was early manifested a like disposition, and permanent relief societies were founded in both districts.

As fair a proposal as any was made by the Great Western

Railway, which not only offered liberally to increase their subscriptions to the insurance fund, but also (which manifested a disposition not to take advantage of their men) to allow them, or their representatives in case of death, six weeks in which to elect whether to accept the provisions of the fund, or to rely upon the provisions of the act. The feeling of mutual confidence existing between the officers and employees of this company, and of the London and North Western, resulted in the acceptance of the proposals finally made.

Of 30,000 miners, members of the Lancashire and Cheshire Miners' Permanent Relief Society, 20,000 expressed their willingness to enter into an arrangement, 200 were unwilling, and 2,000 were willing to act with the majority. In some collieries in the Leigh and Wigan districts, and in Durham, strikes occurred; the men refused to contract out of the act, and passed resolutions requesting Mr. Macdonald to endeavor to have the act amended by making such a contract invalid. And in general about all that can be said is, that in some cases where fair and suitable proposals were made by the employers, they were accepted, while in others they were not.

It may be said that usually where large employers of labor did not succeed in securing releases, they resorted to the protection afforded by the accident insurance companies, who issued what are called "floating policies," assuming the risk of all damages which the person insured had been obliged to pay.

In speaking of the uncertainty which prevailed at the passing of the English act, as to its operation and the number of cases to which it would be applicable, Mr. F. G. P. Neison, a member of the London Statistical Society, in the discussion which followed the reading of Mr. Walford's paper "On the number of Deaths from Accidents, Negligence, etc., in the United Kingdom" (see Journal of the London Statistical Society, vol. XLIV., part iii., September, 1881), is reported as saying:—

"At that time a great number of employers were in deadly fear and tremor as to the responsibility which would be placed upon them by the passing of the act; and instructed him to inquire into the matter, to

ascertain what would be the practical operation of the bill; and for that purpose he had special facilities. Well, they naturally thought that if they took the question of mines first, they would undoubtedly be dealing with the most dangerous class of occupation in this country; and therefore the reports of the inspectors of mines for twenty years were carefully analyzed, and some large colliery accident funds supplied additional information. To sum up the matter, as far as mines were concerned, he might state that the result arrived at was that the rate of fatal accidents among miners might be safely put down at 23 per 10,000. It had been, some ten or fifteen years ago, as high as 36, but he was glad to notice that each year the rate had been reduced. They next proceeded to the subject of railways, and here he must say they were obliged to have recourse to returns other than those of the Board of Trade, which did not take in all the accidents that occurred. Well, the result of their investigations was this, that the rate of accidents was found to depend materially upon the nature of the traffic conducted upon the line. If they took a passenger line, like some of the lines south of London, they found that in the course of the year some 25 out of every 10,000 employees met with fatal accidents. But when they went to large goods traffic lines, like those north of the Thames, the rate ran up to 35; so that they were surprised to find that, while the accidents in mines were only 23 in 10,000, in railways, under the most favorable circumstances, the rate was 25. Since that inquiry he had had special facilities in connection with the large trades union in connection with the railways, and it was found that the facts arrived at were completely borne out by the experience of the union. They next proceded to a branch of inquiry not mentioned there that evening. They investigated the returns of the navy for twenty years; and they found, although the rate of accidents in the navy had decreased very considerably in the last few years, taking an average of fifteen years, the rate of deaths from violence in that service was 40 in 10,000. In the mercantile marine the rate was astounding. They found there that instead of 40 the deaths were as high as 150. They found one very considerable element to account for this, and that was, that the deaths from shipwreck alone in the mercantile marine amounted to 80 in 10,000, which still left 70 due to causes other than shipwreck. Hitherto he had dealt with fatal accidents; but now, as far as non-fatal accidents were concerned, they found, taking the country as a whole, that about one-fifth of the men employed in and about mines met with an accident of greater or less intensity every year. In some mines they found the rate ran up to a half of those they employed. A significant fact in their inquiry was this, that they ascertained with regard to the north of England, that when the coal trade was bad, the rate of non-fatal accidents increased wonderfully, and men whose backs were sprained in times of depression, were never heard of in times of prosperity; but always, when the price of labor went down, the men got their backs sprained with greater intensity."

In considering these figures and the number of railway employees annually killed, which is about 25 in every 10,000

employed on passenger lines, and 36 in every 10,000 employed on lines doing both a passenger and freight business, it should not be forgotten that these figures do not represent the per cent of employees who can recover damages, because the defence of contributory negligence, as has been seen, greatly reduces this per cent. To increase to a considerable extent the workman's right to recover damages, will it not be necessary to lighten the severity of the rule of contributory negligence? From the estimates already given on page 94, it will be seen that in only a small per cent of cases of death or injury can damages be recovered. Mr. Moon, the chairman of the London and North Western Railway, in a 'statement to his employees, put the estimate as low as two per cent. To illustrate: This great railway employs over 50,000 men; and, if 23 in every 10,000 are annually killed, the number would amount to 115 persons, of which number six is about five per cent. If these six can each recover £450 as the maximum damages recoverable under the act, - which may be called, for the purpose of an estimate, three years' earnings, — the whole amount which for deaths can annually be collected of this railway company is £2,800, about \$14,000. If, as stated by Mr. Walford, 12,000 persons are annually killed by violence in Great Britain and Ireland, and, - as all are not killed in dangerous employments, — say two per cent can recover damages of £300 each, for three years' average earnings, the total amount which would probably be recoverable, under this act, for deaths throughout the United Kingdom, would be £72,000, about \$360,000. In Massachusetts there were 49 employees killed on the railroads in 1880, and 72 in 1881; and if, allowing for the dangerous nature of the employment, in five per cent of the cases damages are recoverable, there would have been less than three cases in 1880, and less than four cases in 1881, of deaths on the railroads for which damages could have been recovered. If \$5,000 could be recovered in each case, there would have been \$15,000 recoverable in 1880, and \$20,000 in 1881. And, in case there were three times as many serious injuries as deaths, - which is twice as liberal a proportion as the returns of the railroad companies and the reports of the railroad commissioners indicate, - there were nine

employees injured in 1880, and twelve in 1881, by whom damages were recoverable. If, on an average, \$5,000 was recoverable in each case, the amount of damages which could have been collected for all the injuries to employees on all the railroads of this Commonwealth, would have been \$45,000 for the year 1880, and \$60,000 for the year 1881.

CONSTRUCTION OF THE ENGLISH ACT.—DECISIONS UNDER IT.

Since this act<sup>a</sup> went into operation, two years ago, several cases have been decided in the English courts, showing the effect of the act, the circumstances to which it is applicable, and the construction that should be put upon some of its various clauses.

The defence of common employment has not been abolished; and where the employee who causes and the employee who receives the injury are fellow-servants of the same grade, the liability of the master remains as before. Had it been intended to abolish this defence in all cases, it might have been done by a single sentence, without specifying in sub-sections the classes of cases to which it should be no longer applicable. In Harrington v. Westhorp, \* it was held that a stevedore who, while stowing a cargo, was struck by a bale of goods, and injured through the negligence of another person engaged in manual labor, could not recover damages of their common employer. See also Robins v. Cubitt. † The act has made employers liable to workmen for the negligence of persons in authority over them, on the theory that the injury results from obedience to the orders of the employer or his agent; but it has not extended the liability to the acts of fellow-laborers of the same grade, not commissioned with authority over the person injured.

A husband is liable for the act of his wife, through whose negligence an injury is caused, because she is his agent, and her act is his act;‡ and a volunteer working without pay or reward is in no better position for recovering damages than a hired servant;§ a corporation is liable to its employees for the negligence of its manager or superintendent, who is their servant, and intrusted as their agent with

<sup>\*</sup>L. T., March 11, 1882. †46 L. T. Rep. (N. S.) 535. † Miell v. English, 15 L. T. 249. § Degg v. Midland R'y Co. 26 L. J. Ex. 171. a For full text see Appendix A.

their authority; and is also liable for the acts and resolutions of its directors, if within the scope of the authority vested in the corporation by its charter, because they are the acts and resolutions of the corporation itself;\* and all the members of a partnership are liable to its servant for the negligence of one of the partners,† although they are not liable to one of their servants for the negligence of another servant of the same grade and without authority over the person injured. Under the partial definition of common employment as an employment where the person injured and the person doing the injury are at work to accomplish one and the same ultimate object, are at work for the same master, and derive their authority from the same source, the master cannot be held liable for negligence except he was so liable before the act was passed, or has been made specifically liable by the first and second sections of the act. It is still a defence when not in the act specifically declared otherwise.

None of the duties which, before the act went into effect, the master owed to his servant, have been changed: the duty of exercising due care (1) whenever he personally superintends or engages in the work; § (2) of exercising due care in the selection and employment of proper and competent servants, in order that each one of them may not be exposed to extraordinary risks by the negligence of unfit fellow-servants; (3) in providing and maintaining proper materials, tools, implements, machinery and plant,\*\* which duty does not, however, amount to a warranty that they are absolutely fit for the purpose for which they are used, and free from all defects; (4) in carrying on his work or business under a safe and proper system of regulations; †† (5) in conforming to any statutory regulations which have been prescribed by the legislature, as regulations in relation to the erection of fire-escapes on factory buildings. But, while these duties remain the same, other addi-

<sup>\*</sup> Hough v. Railway Co., 100 U. S. 213-218.

<sup>†</sup> Ashworth v. Stanwix, 30 L. J. Q. B. 183.

<sup>‡</sup> Farwell v. B. & W. R. Co. 4 Met. 49, cited in 3 Macq. 316.

<sup>§</sup> Roberts v. Smith, 26 L. J. Ex. 319.

<sup>|</sup> Wilson v. Merry, L. R. 1 Scotch App. 326-332.

<sup>\*\* 3</sup> Macq. 266, 288.

<sup>††</sup> Sword v. Cameron, 1 D. 493; see 3 Macq. 266, 289.

tional duties have been imposed by the addition of other liabilities, and the increase of the number of remedies.

The act is designed to extend benefits to persons engaged in physical and manual labor, and affords no additional protection to persons engaged in intellectual pursuits, to persons who may be said to work with their heads, instead of The first section begins with these words: "Where, after the commencement of this act, personal injury is caused to a workman;" and workman is defined by the eighth section to mean "a railway servant and any person to whom the Employers' and Workmen's Act (1875) applies." By this act of 1875 the term "workman" "means any person who, being a laborer, servant in husbandry, journeyman, artificer, handicraftsman, miner, or otherwise engaged in manual labor, whether under the age of twentyone or above that age, has entered into or works under a contract with an employer, whether the contract . . . be expressed or implied, oral or in writing, and be a contract of service or a contract personally to execute any work or labor;" but it does not include a domestic or menial servant. It is also enacted by section 13 that the term shall not include seamen or apprentices to the sea; and by section 12, that it shall apply only to an apprentice to the business of a workman, as that term has already been used, upon whose binding to apprenticeship no premium is paid in excess of £25; or to an apprentice who is bound under the provisions of the act which relates to the relief of the poor. It does not include workmen in the employ of the government, - workmen engaged in the royal dock-yards, - because an act does not apply to the crown without an express provision to that effect. The compensation awarded is not intended to be exemplary damages, nor an absolute remuneration for pecuniary loss, but what, under all the circumstances, is a reasonably fair compensation; and any sum recovered by suit, or accepted on agreement, is a bar to an action afterwards brought by the representatives of the person injured.

Various decisions have been made under the first and second sections, as to what are the circumstances under which the right to compensation exists; but it can never

exist where the injury is too remotely the result of the act, complained of. Upon this subject Baron Pollock, in Rigby v. Hewitt,\* says: "Every person who does a wrong is at least responsible for all the mischievous consequences that may reasonably be expected to result under ordinary circumstances from such misconduct." By the terms of the act, "the workman, or, in case the injury results in his death, the legal personal representatives of the workman, and any person entitled in case of death, shall have the same right of compensation and remedies against the employer as if the workman had not been a workman of nor in the service of the employer, nor engaged in his work."

That the workman can contract out of the act is no longer doubtful, unless the House of Lords should reverse the decision of the Court of Queen's Bench in the case of Griffiths v. the Earl of Dudley.†

Soon after the passage of the act, the attorney general and several leading solicitors expressed the opinion that there was no restriction upon the right of contract; and in consequence the Earl of Dudley, among other large employers of labor, notified the miners in his collieries on the first of January, 1881, the day the act went into operation, that they must, if they continued to work, waive the benefits of the act. "Conditions of employment," so called, were circulated through the collieries, containing stipulations, -"that the persons employed at the colliery must be, and continue to be, during such employment, ordinary members of the colliery club or Permanent Relief Society, under its then present or any future name; that the employer should be, and continue to be, an honorary member of the society, and should subscribe thereto not less than theretofore; that, in consideration of such payment by the employer, and on being employed at the colliery, and as part of the terms of employment, every person so employed undertook for himself and his representatives, and any person entitled in case of his death, to look to the funds of the society alone under the rules and constitution thereof for compensation in case of injury sustained in such employment, whether resulting in death or not; and that neither the employer, nor any

other person in his employment, whether a fellow-servant or not, should be liable in respect of any defect, negligence, act or omission under the Employers' Liability Act, 1880, or otherwise, or in respect of any negligence occasioning such injury; that the contract should remain in force and operate as a contract between the workman and the owner for the time being of the colliery, so long as the workmen continued to be employed at the colliery." This document was also posted in the hovels of the workmen, and in conspicuous places throughout the collieries.

Upon a suit brought in the Dudley County Court, and carried to the Queen's Bench, by the widow of one Griffiths, a workman killed in the pit-shaft through the negligence of an inspector of machinery, it was held by the Queen's Bench that such a contract was not against public policy; that the workman could and did contract himself out of the act, and could and did bind his widow and legal representatives by such a contract. The effect of the act was simply to negative the implication of an agreement by the workman in the contract of service, and in this way to render his contract not to claim compensation invalid; but the implication was overcome by an express contract of release.

Under the first sub-sections of the first and second sections which cover injuries caused "by reason of any defect in the condition of the ways, works, machinery or plant connected with or used in the service of the employer," if the defect "arose from or had not been discovered or remedied owing to the negligence (1) of the employer, or (2) of some person in the service of the employer, entrusted by him with the duty of seeing that the ways, works, machinery or plant were in proper condition," the term "ways" may be taken to mean the streets, lanes, passages or approaches leading to and connected with the employer's business or place of business. Etherington v. Harrison (L. T. Dec. 31, 1881), and in Huxam v. Thoms (L. T. Jan. 28, 1882, Q. B. D.), it was decided that a plank "run" or "gang-way" leading from one building to another, and in Moore v. Shaw (L. T. Nov. 20, 1882, Q. B.D.) that a scaffold erected for the use of workmen in building a church, was a "way;" but it had before been held not to apply to a tramway which rests upon the soil without being affixed to it.\* "Plant" is a general term, used more especially in England, and includes tools, implements, machinery, rolling-stock, fixtures, apparatus, or appliances ordinarily used in carrying on any trade, manufacture, or business.† These clauses do not impose an obligation of absolute warranty or insurance against defects. In Langham v. Young,‡ decided in the Westminister County Court, it was held that they did not impose a warranty against latent defects, which decision was affirmed in Whittaker v. Balmforth,\$ although in this case the employer was held liable for his foreman's negligence in selecting an eye-bolt. Neither do they impose a warranty that the machinery is as safe as possible against accidents, and adapted to prevent every possible carelessness.

The second sub-section applies to "the negligence of any person in the service of the employer who has any superintendence intrusted to him, whilst in the exercise of such superintendence." The meaning of the words, "in the service of the employer" depends upon the relations existing between the master and servant, the characteristics of which relationship are (1) a hiring, together with the several rights of (2) direction, and control, and (3) dismissal (4) upon payment of wages.\*\* The injury must have occurred during the exercise of this superintendency, although in point of time it may have happened after the superintendency had ceased.†

The third sub-section applies to the negligence "of any person in the service of the employer to whose orders or directions the workman at the time of the injury was bound to conform, and did conform, where such injury resulted from his having so conformed." An "order" has been called negligent when the acts which, in discharge of the order, it is reasonably necessary for the workman to do, involve extraordinary risk; as, for instance, to use a hand crane for the purpose of moving a wheelbarrrow of sand, when the sand

<sup>\*</sup> Beaufort (Duke of) v. Bates, 3 D. F. J. 381, s. c. 31 L. J. Ch. 481.

<sup>†</sup> See Wharton's Law Lexicon.

<sup>‡</sup> Law Times, July 30, 1881.

<sup>§</sup> Law Times, Sept. 10, 1881. || Robins v. Cubitt, L. T. R. (N. S.) 535 s. c. L. R. Q. B. D.

<sup>\*\*</sup> McGinn v. Pilling, L. T. Dec. 31, 1881.

<sup>††</sup> Owen v. Maudslay, L. T. Nov. 19, 1881; Q. B. D. Feb. 18, 1882.

might instead have been carried by spadefuls.\* But if there is no negligence attributable to the workman who gave the order, and the accident occurred without negligence on the part of any one, the master will not be liable; and where a workman was assisting, under the direction of the foreman, in raising a steam engine, and when it had been raised several inches, the foreman let go for the purpose of putting a brick under it, thereby causing the engine to fall and crush the workman's fingers, it was held that the "order" was not negligent.†

The fourth sub-section of section 1, and the second subsection of section 2, relate to an act or omission "done or made in obedience to (1) the rules or by-laws, or in obedience (2) to particular instructions given to any person delegated with the authority of the employer in that behalf," provided "the injury resulted from some impropriety or defect in the rules, by-laws or instructions therein mentioned." These clauses amount to an absolute warranty that the rules and by-laws shall be free from "improprieties" and "defects," and make the employer responsible for the injury caused by the act of any workman of any grade which results from his execution of such an order. An "impropricty" in a rule may be defined to be an unfitness in the method prescribed to accomplish the purpose intended, unfitness either in the manner in which the purpose shall be accomplished, in the time or place at which it shall be done, or the circumstances which shall attend its accomplishment; and "defect" may be defined to include any neglect or omission in the rule to provide for the accomplishment of the purpose intended. There is nothing in the act which makes it necessary that the rule should be in writing, although the term "by-laws" may have been intended to mean a written rule. The further provision allowing a rule or by-law, which has been approved or accepted by certain public officers, to be considered free from improprieties or defects, is similar to provisions in the Petroleum Act of 1871, the Mines Regulation Act of 1872, the Explosives Act of 1875, and the Alkali Act of 1881.

<sup>\*</sup> Laming v. Webb, L. T. Feb. 4, 1882. † McManus v. Hay, 19 S. L. R. 345.

Sub-section five, which relates to "the negligence of any person in the service of the employer, who has the charge or control of any signal, points, locomotive engine, or train upon a railway," extends to railway companies a wider liability than is imposed upon other employers, because of the peculiarly dangerous risk attending this employment, upon the safe conduct of which the security of travellers so much depends, and because of the unusual difficulty of making it sure that railroads may not escape liability through the variety of dissimilar occupations in this employment. The framers of the act found this section, not included in the original bill, absolutely essential to the accomplishment of their purposes; and it is quite likely that this is the only section of any special value to the persons intended to be benefitted. The terms "charge or control" are important words in the clause; and in Haysler v. Great Western Railway Co.\* the question as to the extent of their meaning was raised, and they were given, for the purposes of the case, a construction sufficiently broad to allow two persons at the same time to be in charge and control of an engine.

The same words were also under consideration in Cox v. The Great Western Railway Co.,† where a "capstan-man" in the employ of the company, engaged in propelling a series of trucks along a line of rails for the conveyance of goods and freight, injured a fellow-employee engaged at the time in a similar occupation at the other end of the line, and about one hundred yards off. The motion was given to the trucks from a capstan moved by hydraulic power from a stationary engine. The questions of fact were allowed by the court to be left to the jury, - (1) whether the "capstanman" had the charge or control of a train upon a railway, and (2) whether he was negligent; and both were answered in the affirmative. This case also decides that a series of trucks (twelve trucks in this case), laden with goods instead of passengers, constitutes a "train upon a railway;" and perhaps the further question that the act applies to stationary or traction engines.

Under section 7, which provides that "a notice in re-

<sup>\*</sup> L. T. Dec. 17, 1881; Q. B. D. Dec. 10, 1881. † L. R. 9, Q. B. D. 106.

speet of an injury under this act shall give the name and address of the person injured, and shall state in ordinary language the cause of the injury, and the date at which it was sustained," it was held in Stone v. Hyde,\* that the notice shall not be expressed in technical language with the particularity of a statement of claim; that a statement, in ordinary language, of the name and address of the person injured, with the cause and date of the injury, was sufficient. This notice, it is apparent from the context, must be in writing; a verbal notice cannot be served on the defendant, as the section further prescribes.† It need not be given by the person injured, but may be given by his solicitor, or perhaps by any person, in behalf of the workman, who has knowledge or information of the injury; and it is thought that it may even be contained in more than one letter or document. And by the same section it is also provided that any defect or inaccuracy shall not render the notice invalid, unless the defence is prejudiced thereby, or there was an intention to mislead. 1

The defence of contributory negligence remains unchanged by the act. In the original bill it was provided, at the end of the first section, "that this section shall not apply where the workman injured materially contributed by his own negligence to the cause of his injury." This clause would have mitigated somewhat the severity of the rule of contributory negligence, the application of which prevented the person injured, in ninety-five cases out of a hundred, as has been seen, from recovering damages, by allowing him to recover damages where his negligence had not contributed materially to the injury. But in the process of revising the bill, under the supervision of able counsel, in order to make it conform more completely to the interests of employers, this clause was stricken out, and thus the work was finished of making the bill what may now, with propriety, be called a sham reform.

The term "contributory negligence," which is used to designate this doctrine, is likely to mislead, because it seems

<sup>\* 46</sup> L. T. R. (N. S.) 421.

<sup>†</sup> Moyle v. Jenkins, L. T. Dec. 16, 1881; 51 L. J. Q. B. 112.

<sup>‡</sup> Keene v. Millwall Dock Company, 46 L. T. R. (N. S.) 472.

to indicate that the person injured cannot recover where he, by his negligence, consented or contributed to the injury. But when more carefully expressed in ordinary language, the rule is that the person injured cannot recover damages, when, however negligent the other party might have been, the injury might have been prevented by the exercise of ordinary care on his part, — of such care as a reasonably prudent man of ordinary intelligence would have exercised under like circumstances. It may be true that the negligence of the other was of the grossest kind; but, when it is equally true that the injury might have been prevented by the exercise of ordinary care, the law says that the negligence of the other would have done no injury without the negligence of the person injured; and says, furthermore, that the burden of proof shall rest upon the latter; and, because he is the plaintiff, he shall show by a reasonable preponderance of evidence, that he was in the exercise of ordinary care, and the injury is in no degree attributable to the want, on his part, of such care.\* If a railway train should pass a station without giving warning of its approach by whistling, and a person crossing the track without looking for the approach of a train should be injured, he would be guilty of contributory negligence.† If the proprietor of a colliery should for weeks allow a statutory special rule, requiring the hoisting ropes to be examined every day, to be disregarded, and in consequence of this violation a workman should be injured who himself neglected upon this notice to examine the rope after a fire had occurred in the mine, he would be guilty of contributory negligence.;

In the application of this rule its hardship becomes more manifest because it is applied by jurors, in the calmness of a court room, upon evidence submitted after the act has resulted in an injury, and argued upon by counsel able to point out some way in which the injury might possibly have been avoided. While the doctrine of contributory negligence in all its severity remains unchanged, another clause

<sup>\*</sup> The Margaret, L. R. 6, P. D. 76; Horton v. Ipswich, 12 Cush. 488.

<sup>†</sup> Slattery v. D. W. & W. R. Co. 3 App. cases 1155.

<sup>‡</sup> Senior v. Ward, 28 L. J., Q. B. 139.

<sup>§</sup> See Pitman v. Bennett, L. T., February 25, 1882.

of the act defines a failure to give notice of a known defect or neglect to be such an omission as is equivalent to contributory negligence. Sub-section three of section 2 says, "No right to compensation shall exist in any case where the workman knew of the defect or negligence which caused his injury, and failed within a reasonable time to give, or cause to be given, information thereof to the employer, or some person superior to himself in the service of the employer, unless he was aware that the employer or such superior already knew of the said defect or negligence." This, without doubt, places upon the person suing an obligation to give notice of any defect known to him, and to prove at the trial that he has not violated that obligation. The information must relate to the defect which caused the injury; and, when the notice has been given to the employer or any superior servant, the workman cannot be accused of contributory negligence. Should he, however, continue in the service, and receive injury from this defect or any other neglect complained of, there is nothing in the act to prevent the use of the defence that he thereby consented to take the risk of the defect or neglect.

Attention has already been called to the fact that only partially has the defence of common employment been abolished, and that little more has been done in this direction than to make the employer liable for the negligence of a person entrusted with superintendency or with superior authority. "At the time of the passing of the act, the law stood thus," says Mr. Justice Field, in the case of Griffiths v. the Earl of Dudley: \* "It was an implied term of the contract between employer and workman, that the latter should not recover damages if he was injured by the negligence of a person in the common employment." And if, he continues, the effect of section 1 is to do away with this implied term, the contract of service, upon which both rely, is likewise done away with, and there is no contract left by virtue of which any right of action exists; and, moreover, the workman becomes a trespasser upon the employer's premises. The cases of Priestly v. Fowler, † of Farwell v. the Boston & Worcester Railroad, 1 and of the Bartonshill

Coal Co. v. Reid,\* already cited several times, established this doctrine of implied contract, and the common employment incident thereto, which was carried so far in Wilson v. Merry as to excuse an employer from all liability for the negligence of his foreman or superintendent. And the act seems only to have gone so far as to change the rule of Wilson v. Merry, and leave the principle of implied contract and common employment as it was laid down in these earlier cases.

No consideration of the operation of the act would be of much value which failed to mention the relief afforded the employers by the aid of insurance. Two courses were open to them; either, first, to make their contributions to the insurance and protective funds large enough to induce their workmen to contract out of the act; or, second, to submit to its terms, and, by obtaining floating policies in accident insurance companies, to make the burden as light as pos-It was soon found that by the payment of almost nominal rates, general floating policies could be obtained; and that those employers who did not succeed upon payment of small contributions to the funds in avoiding the provisions of the act, might safely submit with little fear of the ruin and bankruptcy so foolishly apprehended. The lamentable ignorance which prevailed two or three years ago, as to the amount of damages recoverable, was dispelled only when some persons, first among whom were the accident insurance companies, made a careful collection of the facts and statistics in relation to violent deaths and injuries, and therefrom estimated the proportion of deaths and injuries probably resulting from contributory negligence. When it was found how very small a proportion was left, for which in each case the maximum rate of damages was only about £225, the employers must have laughed at the obstacles which they found existed only in their imagination, and the friends of the reform must have felt that they had gained a hollow victory. For even this slight liability the employer has a remedy, sometimes perhaps of little value, against the person by whose negligence he has been compelled to pay damages to his workman; and even when this liability has

been assumed for him by some accident insurance company, the latter, upon payment of the loss, has, by what is called the right of subrogation, the privilege of prosecuting the remedy in his name.

DECISIONS IN COUNTY COURTS UNDER THE ENGLISH ACT.

The county courts have, under section 6, original jurisdiction of all actions under the act, subject to removal to a superior court, in like manner and upon the same conditions as other actions begun in the county courts. decisions of these courts are not of like character with those of the higher courts, some of them at least are worthy of grave consideration, as they are rendered by lawyers of the rank of Queen's counsel, appointed to try questions of fact with the aid of a jury. All the decisions under the act of the higher courts have, it is believed, been referred to, and, unless some oversight has occurred, all the decisions of the county courts made between November, 1881, when the act may be said to have been fairly in operation, and the present time (December, 1882), have been digested here. In the absence of opinions by judges of appellate courts, they are of peculiar importance, as the only judicial construction placed upon the act.

Ways, Works, etc.—Topham v. Goodwin, Law Times, Nov. 5, 1881; section 2, sub-section 1, and section 2, subsection 3.

The question was, whether a certain form of machinery (viz., a loose pulley or some other proper means of throwing a saw out of gear) rendered it defective within the meaning of this section. The court decided in favor of the defendant.

Etherington v. Harrison, L. T., Dec. 31, 1881, section 1, was decided by the jury in favor of the plaintiff on a question of fact, whether a loose plank in a scaffolding was such a defect in the "ways and works" used by the defendant in his business as to make him responsible, upon its being brought to his notice, for an injury sustained through the plank falling down upon the plaintiff.

Huxam v. Thoms, L. T., Q. B. D., Jan. 28, 1882, section 1. A scaffold is part of the ways and works. The

plaintiff fell off the scaffold. It was held that there was evidence on the part of defendant, sufficient to make him liable under section 1.

Smith v. Lafons, L. T., July 22, section 1, sub-section 1. The plaintiff, in the course of employment, was standing on a bridge owned by the defendant, which overtopped a public road, and while there standing was knocked over by a team attempting to pass underneath it, causing the injury for which he sued. The driver of the team was ordered to go ahead by a policeman in the employ of the defendant. It appeared also that the bridge was insecurely fastened to the walls on either side. The defendant was held liable, under section 1, sub-section 1, for a defect in ways, works, etc.

Batchelor v. Tilbury, et al., L. T., Aug. 12, 1882, section 1, sub-section 1. Plaintiff was a "bricklayer's laborer." Defendants were in partnership as builders. Plaintiff sued for injuries caused, while in their employ, by the "fall of a scaffold placed on joists supported on a quartering sustained by 'corbels.'" The corbels in this case were flat iron plates, "without any turn-up at the ends or sides," and used for the purpose of insertion in the wall. The wall which was being built was a party wall between two houses. One of the corbels had to be removed, as it crossed a chimney or flue; and it was owing to the careless manner in which this corbel was reset by one of the bricklayers, that the scaffolding fell and injured the plaintiff. It was held that "scaffolding was no doubt part of the works in building; and the works should be sufficiently supported and firm while in use, to insure safety to the workmen employed in the work, that they might go about their work with a free mind and ready will;" and judgment was accordingly given for the plaintiff, who was held to have exercised due care under the circumstances.

Franks v. the India Rubber, etc., Co., L. T., Oct. 7, 1882, section 2, sub-section 1. The plaintiff, while engaged in operating a cutting-machine, was standing on some loose planks, which, slipping from under him, threw him on to the machine, and caused the injury for which he sued. It was held that this was not a defect in the "plant" within the meaning of the act, and, even if it were, that the defendants could not have been held liable, as it was not shown

that the defect had arisen "or had not been discovered" through his negligence or that of his superintendent.

Notice (defective), Service, etc. — Moyle v. Jenkins, L. T., Dec. 16, 1881. This case involved the question of giving notice. It was decided that it must be in writing, all the judges intimating, however, that perhaps the act might be improved by amendment in that respect.

Adams v. Nightingale, L. T., Dec. 24, 1881, sections 4 and 7. It was held that "notice of injury, left after business hours, under certain circumstances was insufficient." In this case, one copy of the notice was left at a late hour in the afternoon (five minutes to six) with a little boy from five to seven years old, son of the foreman; while another was left at the same hour in a little wooden house belonging to the foreman, where he paid off his laborers. Still a third was left with a laborer on the premises at 5.30 o'clock."

The same case was decided in the Queen's Bench, April 15, 1882. It was held, in this court, that "a notice under the act must be served in such a manner that it is reasonable to expect that it will come to the defendant's knowledge in the ordinary course of business;" and further, that "the defendant's knowledge of the injury suffered by the plaintiff, within six weeks, did not cure any informality with regard to the notice."

Hunter v. Dickinson, L. T., March 25, 1882. This was a case of defective notice. The court, in commenting upon the latter part of the seventh section, is reported as saying that an error inadvertently made in giving notice, as a wrong date, etc., might be amended; but, where there was no statement at all of how the injury happened, except the words "in consequence of certain defective arrangements," it could not be said that any notice had been given.

Macey v. Hodson et al., L. T., Dec. 24, 1881. This case involved the question of waiver of notice. It was held that the fact that one of the defendants promised on three separate occasions to compensate the plaintiff, was not "'a reasonable excuse' for the want of notice."

Franks v. Silver & Co., L. T., May 27, 1882, section 4, County Court rules, 1880, rule 3. This is the same case as

Franks v. India Rubber Co. (ante, p. 132). It was held that, where a notice under section 4 merely stated that the injury was caused "in consequence of being directed to stand upon a loose board in running water," and the bill of particulars, required by the county court rules (rule 3) to be attached to the summons, stated that it was the result of a "defect in the condition of the ways, works, machinery or plant connected with or used in the business of the employers," the plaintiff had not fulfilled the requirements of the act.

Who is a Contractor? — McGinn v. Pilling & Co., L. T., Dec. 31, 1881, sections 1, 2, and 8, and sub-sections thereof. Where the plaintiff was injured by the negligence of a sub-contractor, in whose employ he was at the time, it was held that, under a strict construction of the word "employer," as contained in the sub-sections of section 1, the defendants were not liable, as the plaintiff was not employed by them. In this case all the materials for the work were furnished by the defendants, and the sub-contractor who hired the plaintiff was a man of no substance, having, it appears, just come out of the workhouse.

Harrison v. Dawson, L. T., Oct. 14, 1882, section 8. "The plaintiff was employed by the defendant to take a barge" to a dock and unload it. "In pushing the barge from its moorings," he "stepped on a carling or beam" used to support some boards, some of which proved to be rotten, and others had been taken away. The "carling" went from under him, and he was precipitated into the hold, breaking his leg by the fall. The plaintiff received a stipulated amount for his services, having the liberty to employ help if he saw fit. He did, as a matter of fact, employ others. It was held that, under these circumstances, a "lighter man" was a contractor, "and not a workman, within the act."

Negligent Order. — Haysler v. the Great Western Railway Company, L. T., Dec. 17, 1881, section 1. The plaintiff, while in the course of his employment of tending an engine, was injured through the negligence of an engineer or fireman in the employ of the company. The court declined to express an opinion as to who was "in charge" of the engine, but

decided that there was evidence sufficient, on the whole, to give judgment for plaintiff, and accordingly decided in his favor.

Hatfield v. Enthoven, L. T., Dec. 31, 1881, section 1, sub-section 1. (Discretion allowed workmen in obeying a negligent order.) This case involved a question of "some nicety" as to whether it was within the scope of employment to perform a certain act (viz., removing a crane) which caused an injury to plaintiff, and which it was necessary for him to perform before he could obey orders. The court, "although with some doubt" as to the fact in this particular case, decided in favor of the plaintiff.

Laming v. Webb, L. T., Feb. 4, 1882, section 1. Held, that it was evidence of negligence, sufficient to create liability, to order a minor to alter some machinery while it was in motion.

In Smith v. Lafons, before quoted, the defendant was held liable, under section 1, sub-section 2, "with some doubt," for the negligence of one entrusted with superintendence.

Harrington v. Westhorp, L. T., March 11, 1882, section 1, sub-section 3. An employer is not liable for negligence of manual laborer. Admitting that the defendants were negligent in this case, contrary to the finding of the jury, still semble the defendants would not be liable, as the act which is alleged to have caused the injury was done by one who was only temporarily acting as foreman, "but whose usual duties were those of manual labor."

Boatwright v. Downing, L. T., Aug. 15, 1882, section 1, sub-sections 2 and 3. A person engaged in manual labor is not a superior workman. A person ordinarily engaged in manual labor, whose order, as to how a pole should be used in raising a beam, the person injured obeys, is not a superior workman or a superintendent under sub-sections 2 and 3 of section 1. The plaintiff was directed by the foreman of the defendant to obey the orders of E, an under foreman; E directed him to assist two manual laborers in raising a beam by the aid of a pole. The injury was caused by the unskilfulness and want of proper judgment of plaintiff and E in putting up the pole. As E was an ordinary foreman, and usually engaged in manual labor, it was held that he was not

a person for whose acts the employer was liable, as one intrusted with superintendence, or as a superior workman, under sub-sections 2 and 3 of section 1. This case is not quite so strong as Harrington v. Westhorp (ante, p. 135), because here the person who caused the injury was not only ordinarily engaged in manual labor, but also had no authority whatsoever to superintend the particular work in question.

Owens v. Maudsley & Co., L. T., Nov. 19, 1881, section 1. This case turned on the question whether the under foreman of the company was negligent. The jury found that there was negligence in not turning a boiler-plate in such a manner as to make it safe to remove a boiler, and held the company liable. The appeal to the Queen's Bench was afterwards dismissed, and the judgment sustained.

Trivett v. Midland Railway Company, L. T., June 3, 1882, section 1, sub-sections 2 and 3. The plaintiff, while at work on one of the company's engines under the orders of a foreman, was injured through the negligence of a superintendent in giving an order for reversing the engine without previously warning the plaintiff, according to the rule of the company, whereby the plaintiff was injured.

Clowes v. the Atlantic Patent Fuel Company, L. T., Oct. 28, 1882, section 1, sub-section 5. The plaintiff was employed by the defendant as "handy" man, his duties being simply to obey orders. While obeying the orders of a foreman, or superior workman in the employ of the company, who directed him to sand the rails so as to give the engine a better start, the engine was suddenly set in motion, without any warning, as was the custom in such cases, and caused the injury for which this suit was brought. The court held that the company was liable for the negligence of its driver in starting the engine without warning, under section 1, sub-section 5, which makes the master liable for the negligence of a workman in the management of a locomotive.

Contributory Negligence. — Pitman v. Bennett, L. T., Feb. 25, 1882. It was held that contributory negligence was a defence, except where the employer or his superintendent have notice of a defect within the meaning of the third exception in section 2, which obliges a workman to give

notice to his employer, or some superior person, of the defect, if known to him, which caused the injury.

Warren v. Bates, L. T., Oct. 14, 1882, section 1, sub-section 1, and section 2, sub-section 1. "The plaintiff, being in charge of an engine and boiler at the defendant's mill, improperly placed heavy weights upon the safety-valve; and, although he was aware that the gauge-glass was out of order, owing to there being a quantity of mud in the boiler, failed to try the test-taps attached to the boiler for the purpose of ascertaining the amount of water in it. The plaintiff having been injured by the boiler exploding: Held, that the above facts constituted contributory negligence on the part of the plaintiff, and that he was therefore not entitled to recover, under section 1, sub-section 1, and section 2, sub-section 1, notwithstanding that the boiler was in a defective condition from want of cleaning, owing to the negligence of the defendant's foreman."

In Topham v. Goodwin, above cited, the question whether there was any contributory negligenee on the part of the plaintiff (a minor), in handling machinery while it was in motion, was decided in favor of the defendant.

Actual Employment necessary. — Lovell v. Charrington, L. T., March, 1882. It was held that the act did not apply in this case, as it was proved, as matter of fact, that the plaintiff was not in the employ of the defendant at the time the injury occurred.

Employee's Right to Contract himself out of the Act; Widow and Legal Representatives deprived of any Claim for Damages.— Griffiths v. Lord Dudley, L. T., June 3, 1882, Q. B. D. It was held that, even if the employee could contract himself out of the act, "yet he could not contract to deprive his widow or other personal representative of the benefit of that statute." (On a rule nisi granted to show cause, etc., this decision was afterwards over-ruled, the court holding that under such a contract his legal representatives would be cut off from all right of action.)

What is Plant?—Banks v. Murrell, L. T., June 17, 1882, section 1, sub-section 1. The plaintiff, while at work filling coal bins for the defendant, was injured through the giving way of a defective partition in one of the bins. It was held that this was a defect in the "plant," for which the company were liable under sub-section 1 of section 1, which makes them responsible without being notified of any defect.

Compensation. — Amount of compensation for injuries to be recovered by an "army reserve pensioner."

Bolton v. Midland Railway Company, L. T., July 8, 1882, section 3. The plaintiff, who was on the "reserve list," and entitled to a pension of sixpence per day, sued the company for extra compensation on account of the loss of his pension through injuries sustained by the negligence of a superior workman in the company's employ. It was held that he was entitled to damages under section 3, allowing a sum not exceeding the estimated earnings of three years; but it does not appear distinctly whether the loss of his pension should be included in the compensation awarded.

## DISCUSSION OF THE SUBJECT IN THIS COUNTRY.

This subject has for years attracted the attention of lawyers, who in their professional practice have abundant opportunity of seeing the hardship and misery caused by the unjust distinction made between the liability of employers to third persons and to their employees. It is of frequent occurrence to hear or read of an instance where a corporation which is answerable for an injury to one of its workmen at the bar of conscience and of public opinion, is released from liability at the bar of what is called justice. A single instance will illustrate the hardship of the rule. An Italian, just landed in this country, ignorant of its language and its people, was hired to shovel gravel on one of our railroads by a sub-contractor of the company. worked at loading and unloading a gravel train with a gang of men, two of whom were assigned to each car. worked, with another laborer, on the last car. The train had been loaded, and was backing down, over a temporary, poorly-laid track, to be unloaded, which was done by dump-

ing or upsetting the car. The train had backed down, and had stopped, as he supposed, at the place where his car was to be dumped; and he, with the others, had got up from the gravel where they had been sitting, when the engineer gave the train a sudden jerk forward, in order to get headway for the purpose of backing still further. The Italian was thrown off backwards under the wheels, run over, and seriously injured. Upon a suit for damages, it was proved at the trial that, although the railroad company owned the engine, and the engineer who caused the injury was in their employ, the engine, and with it the engineer, was let to the sub-contractor, to work under his direction and control; and therefore, under the rule of common employment, the engineer and the Italian were fellow-employees for the subcontractor. The poor fellow, who could recover no damages, had no money, was unable to work, was a cripple for life, and shortly afterwards became an inmate of one of the State almshouses.

It may be said that he ought to have sat still on the top of the gravel until the train had finally stopped; and that by getting up he was guilty of contributory negligence. But this was a fact for the jury to pass upon, which they were prevented from considering by the application of the rule of common employment. It may be said that, admitting the engineer to have been careless, while the laborer was not, the company ought not to be held responsible for his carelessness, because it had done its best to employ a competent man. But, even if it had done its best, the law, whether justly or unjustly, has for centuries made every company, every partnership, corporation, or individual, responsible for contributory negligence to every other person who is thereby injured, except to its own employee. Why should the law make an exception in the case of an employee?

This question has been often asked by lawyers and others, and the conventional answer given is, that the employee agrees to take the risk of the employment, and is paid for taking it. That he is paid for taking the risk is proved to be a mistake by a comparison of the rate of wages paid employees in dangerous employments with the wages paid

men of like capacity in other employments. On the other hand, that he agrees to take the risk is proved by saying that the courts have made for him an implied contract to this effect. To which it is answered that the laborer, while denying that the courts ever had a right to make for him such a contract, denies further their right to imply such a contract any longer, in the face of his express denial that he agrees or will submit to such a contract. No court can imply a contract contrary to the express desire of one of the persons made a party to it. While there may have been among lawyers and others a difference of opinion as to the justice in all cases, or wisdom, of a general change of the law, the hardship of compelling the workman to endure in silence an injury caused by another workman acting in strict obedience to the authority conferred upon him by their employer, has generally been recognized, although of late but little discussed in the courts, because the rule of common employment has become so strongly established as to make exception to it of no avail. When, however, in consequence of the terrible explosions occurring in English, Welsh, and Scottish coal mines, by which scores of miners were killed at a time, public attention in England was called to the poverty and misery resulting in part from what many thought a gross defect in the law; and when, also, after years of agitation, Parliament had passed the Employers' Liability Act, it began to be thought possible in this country to effect a reversal of the common law.

Within the past few years this subject has been before the legislatures of several of the States, which, as has been seen, have passed laws making employers liable for injuries in certain cases, although no such general change has been made as that by the English Parliament. During the past two years the subject has been before the legislatures of several States, New York and Connecticut among others, which have as yet made no change. Two years ago it was brought before the legislature of Massachusetts by a petition signed by Wendell Phillips, Benjamin F. Butler, Delano A. Goddard, Edwin B. Haskell, and editors of several other leading newspapers published in the State, and other prominent citizens; but, upon reference to the judiciary committee,

and a hearing thereon, the petition was opposed by counsel for all the railroads running into Boston, and defeated. Last year the subject was renewed, and, upon hearing, on the recommendation of the committee, was referred by a resolution of the legislature to the Bureau of Statistics of Labor for consideration.

### SUMMARY OF REASONS AND OBJECTIONS.

In closing the discussion of this subject, it may be well, even at the risk sometimes of repetition, to give a summary of some of the objections to and the reasons in favor of a change in the law. One of the most frequent objections against compelling the employer to compensate his employee for the negligence of a fellow-workman is, that he ought not to be obliged to answer for the acts of another, when he is himself without fault. To which objection the answer is made, that when the employer, by the employment of another whom he vests with a general authority to act in his stead, chooses to part with his own authority, and trust to the judgment and discretion of some one else, he ought to abide the consequences, whether good or bad. When the employee does well, he reaps the profits; when the employee does ill, he ought to suffer the losses; and public policy requires that, as some one must bear the burden of the risk, it should rest upon the shoulders of the person who employs, pays and controls the workman. And, moreover, as the law has for centuries imposed upon the employer a similar obligation towards all other persons, making him answerable to the world in general for the negligence of his servants, such an exception to a general principle of liability ought not to exist without some special reason therefor. If it is a hardship to be obliged to pay for the wrong-doing of a servant whenever the act is not a wilful act, it is a hardship which the wisdom of our ancestors imposed, and which has not been removed by the wisdom of later times.

Another objection, often urged, is that the employee enters into the contract of employment with full knowledge of the dangers, with the risk computed in his wages. As to the first part of this objection it may be asked whether, unless the employment is of a very dangerous nature, the risk of injury is often considered at the time the contract is

made, or any thought taken as to where the responsibility for damages would rest. And, as no such risk is assumed, on a railroad for instance, by the traveller when he buys his ticket, while, on the contrary, the company is made by law reponsible for the competency of its servants and the safety of the journey, it is natural to ask why a different rule should be made to apply to a brakeman or conductor. Whether the danger of injury is computed in the wages, is a question of fact dependent upon a knowledge of the wages paid to workmen of like capacity in less dangerous employments, which it is evident could be obtained only after a careful investigation of the manifold causes which determine the rate of wages. If, however, only a casual inquiry were made as to the wages paid to laborers of the same grade in other employments, it would be found that the workman is paid for the labor performed, with no compensation whatever for the risk of injury.

But the present state of the law, it is said, rests upon a contract of service implied by the courts; because, when the rule was adopted, the judges thought that public policy required an agreement of non-liability, rather than one of liability. But is not this rather a question of political economy than one to be passed upon by the courts? And is it not possible that what was thought a wise public policy for the State to adopt a half-century ago, when manufactures and railroads were in their infancy, ought to be changed by the legislature, now that the consolidation of capital in great monopolies has become an object of apprehension? In order to foster these commercial enterprises, is it any longer necessary to exact so heavy a contribution from the laboring class, and impose the burden of so severe a protective system upon our own instead of foreign laborers? While the judges who made this law may have been wise in their generation, is it not probable that the wisdom of time and experience may think that public policy requires a change in the law?

Again, it is urged that the employee ought to be left to his remedy against the fellow-employee who caused his injury. Hardly any one would be so simple as to consider this remedy of any practical value, because, unfortunately, most workmen are not able to pay a judgment for damages,

or even a bill of costs. Besides, until within a year,—until the case of Osborne v. Morgan\* overruled the case of Albro v. Jaquith,† decided in 1855, it has been impossible for such a judgment to be obtained. Neither does it seem altogether right to compel an employee, acting in good faith, using his best judgment, as the agent of some one else known to be his principal, to pay for the consequences of doing as he was generally authorized. But, waiving this for the sake of the argument, the law gives the employer a like remedy, by allowing him to recover of the negligent employee any damages he has been obliged to pay as a consequence of his negligence.‡

In view of this condition of the law, the question may with some pertinency be asked, Why should not the employer be left to his remedy against his employee for reimbursement?

That the dictates of humanity, as well as the promptings of self-interest, stimulate employers of labor to do a great deal towards protecting the lives and limbs of their workmen, there is no doubt. That they would not intentionally allow any neglect in the selection of workmen, of the materials used in the machinery worked, is equally certain. But, notwithstanding all this, there are doubtless many accidents and injuries occurring daily, which, with a little more precaution in the particulars mentioned, might have been prevented. Workmen generally are not in a position to say with whom they will work, or what materials or machinery shall be used; and, if greater precautions are to be taken, they must be provided for by employers. If the ordinary dictates of humanity and self-interest are not sufficient to make life more secure, ought not their interest in the welfare of their workmen to be increased by imposing a heavier pecuniary responsibility? Where an appeal to the generous impulses of the heart is not a sufficient protection, should not an appeal be made to the more subtle instincts of the pocket?

And in this connection it may perhaps be well to allude to the argument that a heavier responsibility is already imposed by requiring the employer to use due care in

<sup>\* 130</sup> M. 102. +4 Gray, 99.

<sup>†</sup> White v. Phillipston, 10 Met. 111; also 1 Allen, 102.

selecting and maintaining the tools, implements, stock, materials, and plant used by his workmen. Upon consideration, this, however, will seem to be an insufficient safeguard, because its value has been frittered away by the decisions of the courts, which declare that there is no liability unless the defect complained of was unknown to the person injured, while it was known to the employer, but not communicated. The employer is not liable unless he knew of the defect and declined to communicate it; or, in other words, he is not liable for his ignorance; and if for any reason he leaves the duty of detecting defects to another employee, he escapes all risk of damages. While perhaps it would not be wise to make him liable for secret defects, by making him a warrantor or insurer of the safety of the stock or appliances used in his business, would it not be well, instead of leaving him almost entirely free from liability, to make him responsible for defects to his workman, as he is now responsible to strangers? Is not this one of the exceptions to a general principle, one of the anomalies in the law which works an injustice?

Should it be said that the servant is not the master's agent, and therefore the master should not be responsible for his acts, the question is at once asked why he is not the master's agent. This brings up the real legal question at the bottom of this controversy, which involves the making of an implied contract for the parties by the courts, in the absence of an express contract. How is an agency created? Principally by virtue of the contract of service. What is the agency created? That depends principally upon the contract of service and the general authority usually conferred by the customs and usages of business upon workmen in the same class of employment. That the workman is an agent for the performance of some acts there is no doubt; but whether he is the agent for doing the particular act which caused the injury, is the question in dispute. How can this be answered? It is a question of fact simply, and not of law, and one manifestly to be answered from a knowledge of all the facts tending to explain the scope of the agency. And, as it is a question of fact, is it not one which, by analogy to the practice established in the courts for deciding

other matters of fact, ought to be decided by a jury, upon consideration of all the evidence? Even if decided by the judges, should it be determined by simply saying that the employee is not an agent for doing the act which caused the injury, because they (the judges) think it against public policy to imply a contract of liability?

That a workman knows the habits of his fellow-laborers better than does his employer, is doubtless true of persons engaged in domestic and menial service, working in the same household and under the same roof, at the same bench, in the same shop, or in the same gang, or, in brief, when engaged in similar occupations. And for this reason the Scotch courts attempted to limit the operation of common employment to the class of similar occupations; and, if they had been allowed to persist in this direction, and their example had been imitated by the courts of England and America, it is probable that by this limitation the hardship of this rule of non-liability would have been avoided. doctrine of common employment, so called, was evidently intended by the judges who invented it to apply only to persons engaged in similar occupations. By widening its application to all persons at work for one master, or paid from one purse, it was made to include persons entirely unacquainted with each other's character, habits, ways, and manners of doing work, traits of carefulness or carelessness; in large factories, workshops, manufactories, or upon railroads extending over miles of country, with workshops in various places, workmen at many stations, engineers, conductors, firemen, brakemen, baggage masters on many trains, hundreds of employees, in manifold and dissimilar occupations; it was made to include men who never saw or perhaps never heard of each other, and therefore knew less of each other's habits than the superintendent, the board of directors, or the employers, who engaged them with some knowledge at least of their character, skill, proficiency and capacity.

That a change in the law would diminish wages is not certain, because it would seem the natural result of heavier responsibility to employ, with more care and circumspection in the selection, more competent and experienced workmen, who, being of a superior grade, would require superior pay.

As a legitimate result, in railroad and other specially dangerous employments, the public as well as the employee would be more secure.

A frequent objection to changing the burden of liability from the employee to the employer is, that employees would thereby become more careless of their own lives and safety, as well as of the welfare of others; and railway travel especially would become less safe. This objection presumes that employees would purposely and dishonestly injure themselves in order to obtain damages. But the consideration should not be overlooked, that whenever any person is found guilty of such an act of wickedness, he is prevented from recovering damages by the rule of contributory negligence. It is only in instances of dishonesty towards himself and his employer, which remain undetected or unproved at the trial of the cause, that unjust damages would be recovered. Would not such instances be of infrequent occurrence? Are not the means for eliciting the truth, and the securities against imposture provided in the administration of justice, through the agency of judges, jurors, counsel, parties and witnesses, so perfect that little danger need be feared? Seldom does a sham or fraud withstand the ordeal of a jury trial. Is it often that such a man could long remain in any employment without his true character becoming known? Most men are almost always honest. And not only are most men honest because it is right, but many refrain from doing wrong, because honesty is the best policy. Moreover, is not life too dear, and pain too much dreaded, to make it probable that any man could become not only so degraded, but so callous to suffering, as to wilfully run the risk of losing an arm or a leg or his health, for the purpose of getting a partial compensation in money? And, if such instances are likely to occur so infrequently, ought the law, which tries to prescribe a rule of action that will do the greatest good to the greatest number, to be restrained from doing an act of justice to the many, lest a few dishonest persons should abuse the right?

Against the danger that excessive damages would be awarded, the ordinary protection afforded by courts of justice exists, which, in all other causes where damages are in

question, has for centuries existed as a suitable means of estimating the amount to be awarded. If verdicts are usually for the plaintiff, and against corporations, it is likewise true that plaintiffs are usually right. At least, no better and more practicable method has been devised for determining what is right and what is wrong, than what are called courts of justice. There seems to be little force in an argument which declines to pass a law because the amount of damages recoverable under it must be determined in the same way that land damages and other personal damages are determined; especially when the rule suggested is the best known method of deciding such a question; or, if it is not, some better method may be easily incorporated in the act.

The kindred danger, that a change in the law would be followed by a flood of litigation, seems to be groundless. A similar fear, existing prior to the passage of the English act, proved to be a mere fiction of the brain. How many bills have been defeated because it was feared attorneys would profit from resulting litigation? How many times has this argument been used by persons interested in defeating a measure? In the first eighteen months after the passage of the English act, as the statistics show, less than a hundred actions were brought under it in England, Scotland, Ireland and Wales, and less than £3,000 in damages recovered, with a like amount in costs. According to an estimate already given, based upon the most reliable data to be obtained, the probable number of maintainable suits against the railroads of this State during the year 1880-81 was twelve, and the probable amount of damages which could have been recovered was \$60,000.

Should it be said that one reason why it is sought to make the employer liable is simply because he has money, it might be candidly admitted that no wise friend of the laboring man would be in favor of a change in the law unless it was likely to do him some good; but it might also be answered that, as the employer reaps the profits of every profitable act, why should he not suffer the losses of unprofitable acts? Admitting that the workman is his employer's agent, commissioned with a general authority to use his own discretion, in place of the judgment of his principal, why, when the exercise of this discretion proves unfortunate, should not the principal suffer the consequences? The prosecution of business is not like the game of pitch-penny played by the gambler, according to the rule of "Heads I win, and tails you lose." The same objection might be made with equal force against the liability of employers to third persons, or against any bill which seeks to make persons of property responsible for their wrongs or breaches of contract.

Several objections having been alluded to, it remains to summarize some of the reasons not specifically suggested in favor of a change in the law. Without asserting that an employee has a natural right to compensation for injuries directly or indirectly caused by his master, — which is a right oftener asserted by philosophers and publicists than by lawyers and legislators, - there is no doubt that ever since the reign of Charles the Second an established principle of common law has held every man responsible for his own torts and breaches of contract, a precedent which our ancestors might have found in the Roman Law. As early as the reign of William the Third, Lord Holt held a master liable for the negligence of his servant. The application of this general principle was without exception till the year 1837, when, as has been already related, Lord Abinger, in a case not very carefully considered, judging from the analogies reasoned from in the opinion, decided that a master was not liable for the negligence of his servant, whenever injury was thereby caused to a fellow-servant.\* Shortly afterwards, at the time when railroads and manufacturing enterprises were in an early stage of development, this exception was followed and emphasized in this State by Judge Shaw in the case of Farwell v. the Boston and Worcester Railroad: ever since which time the exception may be said to have been a part of the body of our law.

The liability imposed upon a master for the negligence of his servant may be said to exist under two sets of circumstances, in one of which there exists a relation between the master and the person injured, while in the other no relation exists. In one class of circumstances it exists by virtue of an express or implied contract; while the ground of liability in the other is the general obligation resting upon every member of the community so to act that no harm shall, by his negligence or that of his servant, be caused to any other person. This latter obligation is known as the principle of respondeat superior, which compels the master to respond for such negligence in damages; and is stated by Blackstone in these words: "If a master by his negligence does any damage to a stranger, the master shall answer for his neglect." Those who seek to base upon this principle their right to a change in the law of liability for the negligence of fellow-employees, say that the term "stranger," because, in the development of railroads and commercial and industrial enterprises, of the wide extent and remoteness of the relationship existing between an employer and his workman, should apply to all workmen not at work strictly under the eye and supervision of the master.

On the other hand, those persons who seek to base their right to a change of the law upon the relationship existing by virtue of the contract of service, say that where nothing to the contrary is expressed, the courts should imply a contract of liability, instead of implying, as they have done, a contract of non-liability. They assert, furthermore, a fact which is not denied, that the implied contract of non-liability is judge-made law, established by virtue of the right of the courts to decide what is public policy, and what the public policy of the country requires; that public policy no longer requires, if it ever did, the existence of such a rule of law; and that the legislature should, as it has a right to do, assert its prerogative, and declare a different public policy, by abolishing the exception made to the general liability of the master for the negligence of his servant.

In emphasizing the injustice of this exception, an argument is drawn, by analogy, from the liability imposed upon a common carrier for the loss, by fire or other means except the act of God or public enemies, of merchandize, livestock, and chattels entrusted for conveyance and safe delivery. And, as a change in the law will in this country affect railroad companies and common carriers of passengers more than other employers of labor, the analogy,

drawn from the contract of warranty and insurance that no injury shall occur to whatever is entrusted for safe delivery, is thought to be perfect. If this be so, — and it seems to be, — why should the law be more careful in the protection afforded to merchandize, than in the security placed around human life? Why should the State compel a railroad company to pay for the loss or injury of a horse, an ox, or a bale of goods, and allow men to be killed and maimed without the risk of paying damages?

And, as one of the incidental results of compelling common carriers of passengers to be as careful of their employees as they are of trunks and merchandise would be the employment of more competent and careful men, the seenrity of travellers would be increased; and this is one of the weightiest reasons for changing the law. Scarcely a week occurs without an accident on some of the railroads of the State or country. As has been stated, during the nine years from 1872 to 1881 inclusive, there were 11,759 persons reported killed or injured on the various railroads of the country; and 2,744 reported killed or injured by the railroads of this Commonwealth. Almost every one of these deaths or injuries might, by the exercise of proper care, have been prevented. No one will deny that every step taken in the direction of making life more secure, and suffering less frequent, is a step in the right direction. it not possible that such a change in the law may be such a step?

Should it be asked if the workman cannot better provide against the carelessness of his fellow-workman than can the employer, it might be replied, that, although their co-operation is always necessary to secure safety, the value of any suggestions or complaints is diminished by the fact that the workman has no power to carry his ideas into execution. Employers of labor would naturally consider frequent complaints against their employees, frequent suggestions as to the necessity of repairs in the works or machinery, as officious interferences. And those who receive with good grace what are always in the nature of accusations, might not wish to encourage their occurrence, and might not accede readily to requests for improvements. It is a natural

characteristic to prefer to manage one's own business in one's own way, without too much interference from men hired and paid for their labor. But some one must be held responsible for every act of negligence, if its repetition would be prevented; and, when attempting to make accidents less frequent, is it not wiser to increase the employer's responsibility than to trust to his workmen to correct the evils of his manner of carrying on business?

It should not be forgotten that, in many cases where the employer escapes legal liability by means of the defence of common employment, the servant who, entrusted in his master's absence with the exercise of a general discretion, caused the injury, is more competent for performing the duties than his employer. In operations requiring skilled laborers, mechanics, and artificers, how seldom is it that the employer can do the work imposed upon those under him! How many men who can pay for the labor can perform it? When, therefore, it is thought unjust to impose responsibility for negligence upon the man who hires the workman, it should be remembered that oftentimes the person commissioned to act for him is better able than he to perform the duties imposed.

The injustice which sometimes is wrought in applying the defence of common employment is seen by remembering the variety of dissimilar occupations which it includes. The essence of common employment is a common employer, and all persons paid by the same person, or paid from the same purse, are fellow-employees. All the employees of a railroad company, of a colliery, of a steamboat company, of a factory, of a foundry, of a horse railroad or express company, whether employed in the same city, county or state, under the same or different foremen or superintendents, engaged at the main office or a branch office, known to each other or unknown, are fellow-employees, and are by law presumed to be sufficiently well acquainted with each other's habits and character to be compelled to run the risk of injury from each other's carelessness. Menial and domestic servants employed under the same roof, and therefore well acquainted with each other, should without doubt be considered fellow-employees. But the earliest use of this doctrine was in its application to similar occupations only.

Because every man is liable for his own wrongful acts, employers who personally superintend or direct their own workmen are liable for personal injuries caused by what is really their own negligence. But when, in the increase of business, it becomes necessary to employ others to work for them, away from under their eyes, but obedient to their general authority, this liability for injuries to their employees ceases, although they still remain liable for similar negligence to others. It is thus seen that while the small manufacturer, in order to avoid suits for damages, must take precautions against the carelessness of his workmen, the large manufacturer is relieved from such a necessity.

And this anomaly becomes more marked in the organization of individuals into corporations. For, while a few persons acting together as co-partners are justly liable for their own and each other's negligence, upon complying with a simple perfunctory requirement of the law, and thereby becoming a corporation, they escape this liability, because they are no longer acting for themselves and each other, but as agents for the corporation, which is exempted from liability for the negligence of its agents in causing injury to each other.

It should not be forgotten that the laws of Great Britain, France, and Italy impose a general liability upon employers, whenever the negligence of their servants causes personal injury; while the law of Germany, as well as of several of the United States, has been so changed as to impose special liability upon railroad corporations for such acts of negligence.

## DIFFICULTIES OF DRAWING A BILL.

It is oftentimes easier to point out the necessity for reform than to show how to accomplish it; and easier to prove that the law should be changed, than to show how it should be done. And, while many persons will agree in thinking that something ought to be done to change the law, they will doubtless differ as to whether the change shall be radical, liberal, or conservative; while there will be, perhaps, a difference in opinion among some of each of these classes as to the form and the particular phraseology of a bill looking to a change.

The first subject to be considered is how far the law should be changed; and upon this it must be conceded that it would be useless to make any change, unless the employer was made liable for the acts of his authorized agents in all cases where he has delegated his authority. Whether this should be done by saying that common employment shall no longer be a defence to actions against employers for personal damages, or that the particular instances in which he should be liable should be specified, is an important ques-This problem has been solved in some of the States, as has been seen, by enacting that in actions of this kind against railway companies common employment shall not be a defence. The difficulty of accurately defining the term, of saying exactly what common employment is, and the danger lest some uncertainty should exist as to the exact scope of such a bill, as well as the consideration that it might not be wise to make so sweeping a change, are objections to this form of a bill. For example: The term, no doubt, includes menial and domestic servants; and would it be wise to make the head of a family responsible for the negligence of the servants who live under his roof? responsible, to use an illustration of Lord Abinger's, to one servant for the negligence of the chambermaid in putting him into a damp bed, or the cook's neglect to keep clean the copper vessels in the kitchen? Should it be attempted to draw the bill in this way, as was done by Mr. Macdonald, it might be advisable to except the master from liability for the acts of domestic servants. Should it be desired to draw the bill by specifying particularly when he shall be liable, leaving him free from liability when not otherwise specified, there is room for difference of opinion as to how far it shall be extended, whether, for instance, an action shall be created for the negligence of the principal person in authority, the superintendent, which action has been shown to be of little value; or for the negligence of every superior workman, of whatever grade (which seems to be the only way to accomplish an important change), are questions for consideration.

One of the earliest of the bills presented to Parliament was brought in by Mr. Morrison, Mr. Hind-Palmer and Mr. Andrew Johnson in the year 1872; and Mr. Wright, a London barrister, assisted in drawing up and settling its terms. These gentlemen adopted this latter course, and specified in considerable detail the instances wherein a liability should be allowed to attach. But, while the discussion of the subject went on in Parliament among the friends of the employees, and the able secretaries, Parliamentary agents, and solicitors of their large associations, and when several special committees of Parliament had had the subject under consideration, and at last it had been thoroughly considered and comprehended by several of the leading members of the present Gladstone Ministry, — it was found possible to draft the bill in the few words of the second, third, and fourth sub-sections of the first section of the Act of 1880. make the employer liable for the negligence of any person entrusted with superintendence, and of any superior workman whose orders or directions the person injured was bound to obey, or the act or omission of any workman who was acting in obedience to the rules or by-laws of the employer.

## THE GLADSTONE BILL.

The caption and first section of the bill brought in and advocated by the English Liberals (before it was amended in the House of Lords by the Conservatives) is as follows:—

- "An Act to extend and regulate the liability of employers to make compensation for personal injuries suffered by workmen in their service.
- " Be it enacted, etc.:
- "Section 1. Where, after the commencement of this act, personal injury is caused to a workman:—
- "(1.) By reason of any defect in the condition of the ways, works, machinery or plant connected with or used in the business of the employer; or
- "(2.) By reason of the negligence of any person in the service of the employer, who has any superintendence entrusted to him, whilst in the exercise of such superintendence; or
- "(3.) By reason of the negligence of any person in the service of the employer, to whose orders or directions the workman at the time of the injury was bound to conform, and did conform, where such injury resulted from his having so conformed; or

"(4.) By reason of the act or omission of any person in the service of the employer, done or made in obedience to the rules or by-laws of the employer, or in obedience to particular instructions given by any person delegated with the authority of the employer in that behalf; or

"(5.) By reason of the negligence of any person in the service of the employer, who has the charge or control of any signal, points,\* loco-

motive engine or train upon a railway, -

"The workman, or, in case the injury results in death, the legal personal representatives of the workman, and any persons entitled in ease of death, shall have the same right of compensation and remedies against the employer as if the workman had not been a workman of nor in the service of the employer, nor engaged in his work."

#### BILLS PRESENTED.

We present for the action of the legislature, as the result of the very full consideration of the subject committed to us, two bills; the first, comprehending the features of the Gladstone Bill presented to Parliament by the Earl De la Warr, with sections added to make the measure practical in this State. This bill changes the doctrine of the courts on common employment to a limited extent, and is incorporated in this report for the reason that many legislators may desire to act upon a limited bill.

The second, and the bill we recommend as being most in harmony with existing legislation and the course of law in this State, is a bill which simply seeks to abolish common employment as a defence in actions contemplated by it.

#### T.

#### COMMONWEALTH OF MASSACHUSETTS.

In the Year One Thousand Eight Hundred and Eighty-Three.

An Act relating to the Liability of Employers for Personal Injuries sustained by their Employees.

Be it enacted by the Senate and House of Representatives, in General Court assembled, and by the authority of the same as follows:—

SECTION 1. Where, after the commencement of this Act, personal injury is caused to an employee, —

- (1.) By reason of any defect in the condition of the ways, works, machinery or plant connected with, or used in, the business of the employer; or
  - (2.) By reason of the negligenee of any person in the service of the
- \*As the railroad trains of this State are not run and controlled in precisely the same way as English railways, this, in order to be applicable to our system, would need to be slightly changed; "points" should read "switch."

employer, who has any superintendence entrusted to him, whilst in the exercise of such superintendence; or

- (3.) By reason of the negligence of any person in the service of the employer, to whose orders or directions the employee at the time of the injury was bound to conform, and did conform, where such injury resulted from his having so conformed; or
- (4.) By reason of the act or omission of any person in the service of the employer done or made in obedience to the rules or by-laws of the employer, or in obedience to particular instructions given by any person delegated with the authority of the employer in that behalf; or
- (5) By reason of the negligence of any person in the service of the employer, who has the charge or control of any signal, switch, locomotive engine, or train upon a railway, the employee, or, in case the injury results in death, the legal personal representative of the employee, and any persons entitled in case of death, shall have the same right of compensation and remedies against the employer as if the employee had not been an employee of, nor in the service of the employer, nor engaged in his work.
- SECT. 2. Written notice of any injury shall be given to the employer or his legal representatives by or on behalf of the person injured; or, in case of his death, by or on behalf of his legal representatives, within sixty days of the injury or death, stating the time, place, and cause thereof; and the action thereon shall be commenced, if at all, within six months from the date of the accident; or, in case of death, within six months from the date thereof.
- SECT. 3 This act shall take effect on the first day of January, eighteen hundred and eighty-four.

II.

# Commonwealth of Massachusetts.

In the Year One Thousand Eight Hundred and Eighty-three.

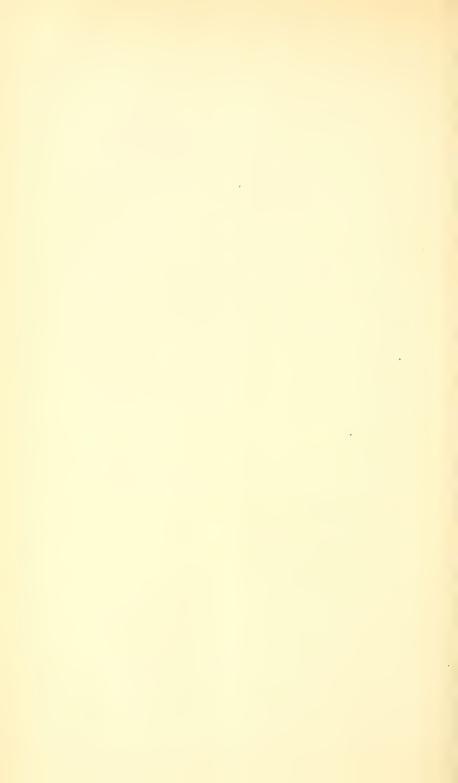
## AN ACT

Relating to the Liability of Employers for Personal Injuries sustained by their Employees.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section 1. Whenever an action is brought 2 against an employer to recover damages for per-

- 3 sonal injuries received by an employee while in
- 4 the discharge of his duty, the fact that the injury
- 5 was caused by or through the negligence of a
- 6 fellow-employee shall not prevent the recovery of
- 7 damages, unless the employee materially contrib-
- 8 uted by his own negligence to the cause of the
- 9 injury, or both the person causing and the person
- 10 receiving the injury were engaged at the time of
- 11 the injury in domestic or menial service.
  - 1 Sect. 2. Written notice of any injury shall be
  - 2 given to the employer or his legal representatives
  - 3 by or on behalf of the person injured; or, in case
  - 4 of his death, by or on behalf of his legal repre-
  - 5 sentatives, within sixty days of the injury or death,
  - 6 stating the time, place, and cause thereof; and
  - 7 the action thereon shall be commenced, if at all,
  - 8 within six months from the date of the accident;
- 9 or, in case of death, within six months from the
- 10 date thereof.
  - 1 Sect. 3. This act shall take effect on the first
  - 2 day of January, eighteen hundred and eighty-
  - 3 four.



## APPENDIX A.

### EMPLOYERS' LIABILITY ACT, 1880.

(43 & 44 Vic. c. 42) 7th Sept., 1880.

An Act to extend and regulate the liability of employers to make compensation for personal injuries suffered by workmen in their service.

Be it cnacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

SECT I. Where, after the commencement of this Act, personal injury is caused to a workman,—

Amendments of law.

- (1.) By reason of any defect in the condition of ways, works, machinery or plant, connected with or used in the business of the employer; or
- (2) By reason of the negligence of any person in the service of the employer, who has any superintendence entrusted to him, whilst in the exercise of such superintendence; or
- (3.) By reason of the negligence of any person in the service of the employer, to whose orders or directions the workman, at the time of the injury, was bound to conform, and did conform, where such injury resulted from his having so conformed; or
- (4.) By reason of the act or omission of any person in the service of the employer, done or made in obedience to the rules or by-laws of the employer, or in obedience to particular instructions given by any person delegated with the authority of the employer in that behalf; or
- (5.) By reason of the negligence of any person in the service of the employer, who has the charge or control of any signal, points, locomotive engine, or train upon a railway,—

The workman, or, in case the injury results in death, the legal personal representatives of the workman, and any persons entitled in case of death, shall have the same right of compensation and remedies against the employer as if the workman had not been a workman of nor in the service of the employer, nor engaged in his work.

SECT. II. A workman shall not be entitled, under this Act, to any right of compensation or remedy against the employer in any of the following cases (that is to say):—

Exceptions to amendments of law.

(1.) Under sub-section 1 of section I, unless the defect, therein mentioned, arose from, or had not been discovered or remedied, owing to the negligence of the employer, or of some person in the service of the employer, and intrusted by him with the duty of seeing that the ways, works, machinery or plant were in proper condition.

(2) Under sub-section 4 of section I, unless the injury resulted from some impropriety or defect in the rules, by-laws, or instructions therein mentioned; provided that where a rule or by-law has been approved or has been accepted as a proper rule or by-law by one of Her Majesty's Principal Secreturies of State, or by the Board of Trade, or any other department of the Government, under or by virtue of any Act of Parliament, it shall not be deemed, for the purpose of this Act, to be an improper or defective rule or by-law.

(3.) In any case where the workman knew of the defect or negligence which caused his injury, and failed, within a reasonable time, to give, or cause to be given, information thereof to the employer, or some person superior to himself, unless he was aware that the employer or such superior

already knew of the said defect or negligence.

Sect. III. The amount of compensation recoverable under this Act shall not exceed such sum as may be found to be equivalent to the estimated earnings, during the three years preceding the injury, of a person in the same grade employed during those years in the like employment, and in the district in which the workman is employed at the time of the injury.

SECT. IV. An action for the recovery, under this Act of compensation for an injury, shall not be maintainable unless notice that injury has been sustained is given within six weeks, and the action is commenced within six months from the occurrence of the accident causing the injury, or, in case of death, within twelve months from the time of death; provided always, that in case of death the want of such notice shall be no bar to the maintenance of such action, if the judge shall be of opinion that there was reasonable excuse for such want of notice.

SECT V. There shall be deducted from any compensation awarded to any workman, or representatives of a workman, or persons claiming by, under or through a workman in respect of any cause of action arising under this Act, any penalty or part of a penalty which may have been paid in pursuance of any other Act of Parliament to such workman, representatives, or persons in respect of the same cause of action; and where an action has been brought under this Act by any workman, or the representatives of any workman, or any persons claiming by, under or through such workman, for compensation in respect of any cause of action arising under this Act, and payment has not previously been made of any penalty or part of

Limit of sum recoverable as compensalion.

Limit of time for recovery of compensa-

Money payable under penalty to be deducted from compensation under act.

a penalty, under any other Act of Parliament in respect of the same cause of action, such workman, representatives or person shall not be entitled thereafter to receive any penalty or part of a penalty under any other Act of Parliament, in respect of the same cause of action.

SECT. VI. (1.) Every action for recovery of compensation Trial of acunder this Act shall be brought in a county court, but may, upon the application of either plaintiff or defendant, be removed into a superior court in like manner and upon the same conditions as an action commenced in a county court may be by law removed.

- (2.) Upon the trial of any such action in a county court before the judge without a jury, one or more assessors may be appointed for the purpose of ascertaining the amount of compensation.
- (3.) For the purpose of regulating the conditions and mode of appointment and remuneration of such assessors and all matters of procedure relating to their duties, and also for the purpose of consolidating any actions under this Act in a county court, and otherwise preventing multiplicity of such actions. rules and regulations may be made, varied and repealed from time to time, in the same manner as rules and regulations for regulating the practice and procedure in other actions in county courts.
- "County Court" shall, with respect to Scotland, mean the "Sheriff's Court," and shall, with respect to Ireland, mean the "Civil Bill Court."

In Scotland any action under this Act may be removed to 40 and 41 the court of session at the instance of either party, in the manner provided by and subject to the conditions prescribed by section 9 of the Sheriff Courts (Scotland) Act, 1877.

In Scotland the sheriff may conjoin actions arising out of the same occurrence or cause of action, though at the instance of different parties and in respect of different injuries.

SECT. VII. Notice in respect of an injury under this Act shall Mode of give the name and address of the person injured, and shall serving no-tice of instate in ordinary language the cause of the injury and the jury. date at which it was sustained, and shall be served on the employer, or, if there is more than one employer, upon one of

The notice may be served by delivering the same to or at the residence or place of business of the person on whom it is

The notice may also be served by post by a registered letter addressed to the person on whom it is to be served, at his last known place of residence or place of business; and, if served by post, shall be deemed to have been served at the time when a letter containing the same would be delivered in the ordinary course of post; and, in proving the service of such notice, it shall be sufficient to prove that the notice was properly addressed and registered.

When the employer is a body of persons corporate or unincorporate, the notice shall be served by delivering the same at or by sending it by post in a registered letter addressed to the office, or, if there be more than one office, any one of the offices of such body.

A notice under this section shall not be deemed invalid by reason of any defect or inaccuracy therein, unless the judge who tries the action arising from the injury mentioned in the notice, shall be of opinion that the defendant in the action is prejudiced in his defence by such defect or inaccuracy, and that the defect or inaccuracy was for the purpose of misleading.

Definitions.

SECT. VIII For the purpose of this Act, unless the context otherwise requires,—

The expression, "person who has superintendence entrusted to him," means a person whose sole or principal duty is that of superintendence, and who is not ordinarily engaged in manual labor;

The expression, "employer," includes a body of persons corporate or unincorporate;

38 and 39 Vic. c. 90. The expression, "workman," means a railway servant and any person to whom the Employers and workmen Act, 1875, applies.

(38 and 39 Vic., chap. 90, sect. 10. In this Act, the expression "workman" does not include a domestic or menial servant, but, save as aforesaid, means any person who, being a laborer, servant in husbandry, journeyman, artificer, handicraftsman, miner, or otherwise engaged in manual labor, whether under the age of twenty-one years or above that age, has entered into or works under a contract with an employer; whether the contract be made before or after the passing of this Act, be express or implied, oral or in writing, and be a contract of service, or a contract personally to execute any work or labor.)

Commence-1

SECT. IX. This Act shall not come into operation until the first day of January, 1881, which date is in this Act referred to as the commencement of this Act.

Short title.

SECT. X. This Act may be cited as the Employers' Liability Act, 1880, and shall continue in force till the thirty-first day of December, 1887, and to the end of the then next session of Parliament and no longer, unless Parliament shall otherwise determine; and all actions commenced under this Act before that period shall be continued as if the said Act had not expired.

# APPENDIX B.

EXTRACTS FROM CIRCULAR ISSUED BY BALTIMORE & OHIO RAILROAD COMPANY, PROMULGATING THE ORGANIZATION OF AN EMPLOYEES' RELIEF ASSO-CIATION.

> BALTIMORE & OHIO RAILROAD COMPANY, BALTIMORE, May 1, 1880.

To the Employees of the Baltimore & Ohio Railroad Company and of its Divisions and Branches:

The Baltimore & Ohio Railroad Company having been petitioned by its employees to aid and countenance them in the organization of a benevolent relief society, and being desirous of securing to them the advantages which experience has uniformly shown may be enjoyed by the employees of railroad and other large corporations, where associations of that character are in operation, has devised for them a plan embodying. as it believes, the best features of such associations.

Reasons for organizing society.

Also, having learned of the pecuniary necessities of persons Reasons for formerly in its service, and being anxious and solicitous that its present and future employees, although escaping accidents and sickness whilst in the discharge of duty, shall not find themselves without the means of support, whenever, through approaching old age or the contraction of infirmities, they become unable to perform the services assigned them or earning a livelihood in other pursuits, it has added to the indemnity features of the plan a superannuation or annuity provision, which it commends to their consideration and adoption.

introducing annuity feature.

To give force and effect to this plan and as an earnest of its solicitude for their comfort and welfare, the company has contributed \$100,000 as the nucleus of a fund from which its employees can derive pecuniary relief in the event of becoming incapacitated for earning their livelihood, or by means of which, in the event of death, they may leave some provision for their families, upon condition that they will second its endeavor to promote their welfare by making such contributions to the fund as will secure its permanency and effectiveness.

Contributions of B. & O. R. R. Co. to fund.

The company will also, without expense to the fund, give B. & O. R. the services of its staff in conducting the clerical and other business necessary to its proper management; office-room for penses of

R. Co. to pay exmanagement.

its records, etc.; and, whenever it is necessary or desirable to employ females or children for such work as they are qualified to perform, preference will be given to the widows, wives, sisters and children of its faithful contributing employees, over other applicants, in the order above named.

Free transportation of contributor's children.
Half-rate transportation for contributors and famiilies.
Medical at-

tendance.

It will also make arrangements by which the children of those contributing to the fund, under sixteen years of age, shall travel free when going to or returning from school, over all its lines, for distances under ten miles, and will give halffare transportation to contributors, their wives and children, travelling over its lines.

Skilful medical attendance will be provided free of expense to all contributors who may be injured while performing any duty assigned them by competent authority.

An Indemnity for Accident and Death consequent thereupon, Sickness and Death from Natural Causes.

Division of contributors into classes. In order to insure a proper and just discrimination in the imposition of rates between the employees whose occupations render them peculiarly liable to accidents and others not so liable, they will be divided into two classes, viz.:—

1st Class. Those engaged in operating trains and rolling stock:

2d Class. Those not so engaged.

The first class will contribute monthly, in advance, according to the following scale, viz:—

Those receiving \$35 and under per month will contribute

Epecifying who shall contribute to 1st class.

\$1.00 a month, entitling each to one benefit.

Those receiving over \$35 and not more than \$50 per month,

will contribute \$2.00 a month, entitling each to two benefits.

Those receiving over \$50 and not more than \$75 per month,

will contribute \$3.00 a month, entitling each to three benefits.

Those receiving over \$75 and not more than \$100 per month,

will contribute \$4.00 a month, entitling each to four benefits.

Those receiving over \$100 per month will contribute \$5.00 a

month, entitling each to five benefits.

The second class according to the following scale, viz.:—

Specifying who shall contribute to 2d class The second class according to the following scale, viz.:—
Those receiving \$35 and under per month will contribute 75 a month, entitling each to one benefit.

Those receiving over \$35 and not more than \$50 per month, will contribute \$1.50 a month, entitling each to two benefits.

Those receiving over \$50 and not more than \$75 per month, will contribute \$2.25 a month, entitling each to three benefits.

Those receiving over \$75 and not more than \$100 per month, will contribute \$3.00 a month, entitling each to four benefits

Those receiving over \$100 per month will contribute \$3.75 a month, entitling each to five benefits.

As the Baltimore & Ohio Railroad Company agrees to bear Fund not to all the expenses incident to the management of the fund, the expenses, contributors to it will receive, without deduction for expenses, and contributors to reall the benefits secured by their own payments and the com- ceive benepany's contribution, and any surplus remaining at the end of plus. each year will be devoted to the reduction of the rates of their contributions.

be taxed for

Participation in the benefits of this Association is to be voluntary as regards officials receiving an annual compensation of over \$2,000, and those whose duties are in nowise hazardous and such as to render them liable to railroad casualties. All other employees on the main stem, branches and divisions are expected to subscribe to so much of its relief features as relate to indemnity, for injuries or death, occurring while in the discharge of duty and in the company's service.

Designates who may participate in benefits

The fund thus constituted is to be controlled by a committee of management, partly elected by the contributors, and partly appointed by the Baltimore & Ohio Railroad Company, in manner hereinafter explained, and devoted exclusively to relieving the necessities of those contributing to it, in the following contingencies, viz .: -

Funds how controlled.

For what purposes used.

1. In case of the temporary disablement of any contributing employee whilst in the discharge of duty and in the company's service, the payment to him or to his order, of a daily allowance, payable monthly, for a period not exceeding six months from the date of accident.

Temporary disablement payments.

2. In case of permanent disablement, happening to a contributing employee, from accident whilst in the discharge of duty and in the company's employ, incapacitating him from earning a livelihood, the monthly payment of a specified allowance for his support during the continuance of such disablement.

Permanent disablement

3. In case of the death of a contributing employee by accident arising whilst in the discharge of duty and in the company's service, the payment of a specified sum to the person designated by him to receive the same, or to his legal representative.

Indemnity for death by accident.

4. In case of injury or sickness from any cause other than accident whilst in the discharge of duty in the company's service, causing total inability to labor, the monthly payment of a specified allowance for his support, for a period not exceeding one year from commencement of disability.

Sick payment.

5. In the event of the death of a contributing employee, occurring from any other cause than accident arising whilst in the discharge of duty and in the company's service, the payment of a specified sum to the person designated by him to receive the same, or to his legal representative.

Indemnity for death from natural causes.

The allowances thus indicated shall be based upon the con- Allowances tributions made by the beneficiary, according to the following culated.

-how cal-

scale: -

SCALE.

	1.	2.	3.	4.	5.
	In case of temporary disablement by accident, whilst in the discharge of duty and in the company's service, the same being professionally certified in such manuer as may be required by the committee of management, the monthly payment, for a period n o t exceeding six months, of	In case of permanent disablement and incapacity to resume employment arising from accident whilst in the discharge of duty in the company's servec, the same being professionally certified in such manner as may be required by the committee of management, the monthly payment (after the sixth month) during continuance of such disablement, of	In case of death arising from accident whilst in the discharge of duty and in the company's service, subject to rules governing this class of cases, the payment to the person designated by the deceased, or to his legal representative, within sixty days after death, of	In case of injury or sickness from any cause of her than accident whilst in the discharge of duty in the company's service, causing total inability to labor, subject to the rules governing this class of cases, the payment (not longer than one year) of a daily allowance of	In case of death arising from any cause other than accident whilst in the discharge of duty in the company's service, subject to rules governing this class of cases, the payment to the person designated by the deceased, or to his legal represent at ive, within 'sixty days after death, of
	PER DAY.	PER DAY.			
Those receiving per month \$35 and under, Those receiving per month over	<b>\$</b> 0 50	\$0 25	\$500	\$0,50	\$100
\$35 and not more than \$50, Those receiving per month over	1 00	0 50	1,000	1 00	200
\$50 and not more than \$75, Those receiving	1 50	0 75	1,500	1 50	300
per month over \$75 and not more than \$100, Those receiving	2 00	1 00	2,000	2 00	400
per month over \$100,	2 50	1 25	2,500	2 50	500

Contributors may take higher benefits. Contributions—how levied. Any contributor will be entitled to the higher rates of relief by paying the contributions provided for those rates.

Contributions will, in all cases, be deducted monthly from the members' wages, so that payments will be required of them only when they have earned wages; and the allowance will, in all cases, be proportioned to the monthly contributions paid by each person in the several classes into which the contributors have been divided.

Disablement allowances to be paid monthly. In cases of disablement the allowance will be paid not less than once every month; before each payment, whether for temporary or permanent disability, satisfactory evidence of its existence must be furnished.

To constitute a lawful claim for accident indemnity there must be: -

1st. Exterior or patent evidence of injury, and satisfactory testimony that it resulted from accident whilst in the discharge of duties assigned the contributor by the company, and incapacitates him from earning a livelihood.

What constitutes a legal claim for accident indemnity.

2d. In case of death, that the injuries sustained by such accident were the sole and direct cause of death; or

3d. Not resulting from accidents whilst performing the company's service, that it was not caused by injuries received whilst engaged in unlawful enterprises or riots. The managers are to be the exclusive judges as to whether the injuries have been so caused and received, and their decision shall be final and conclusive.

What constitutes claim for death indemnity.

All legitimate claims for death allowance will be paid in full, irrespective of any previous payments which may have been made under the head of temporary disability allowance; but the managers are to have power to require such information and particulars as they deem necessary to establish the validity of the claim of any person applying for allowance.

Death claims to be paid in full, irrespective of previous payments.

In urgent cases the managers have power to pay part of the death allowance within a shorter period than sixty days, but the whole will always be paid within that time.

Death allowance to be paid within sixty days.

The several subscriptions to the fund will be deducted Collection monthly, or whenever salaries are paid by the company's paymasters, in advance, and will be held subject to investment or disbursement as the managers may decide.

of subscrip-

The managers are to be chosen partly by the Baltimore & Managers --Ohio Railroad Company, on account of its interest in the fund, and partly by the contributors to it. The company are to choose four, and the contributors five - the majority of those selected.

how chosen.

The condition of the fund is to be annually investigated and Annual inreported on by a proper and competent person, to be selected vestigation into condiby the managers for that purpose.

tion of fund.

The Baltimore & Ohio Railroad Company guarantees fulfil- B. & O. R. ment of the benefits herein indicated.

R. Co. guarantees benetits herein enumerated

#### RELIEF AND ANNUITY FEATURES.

#### CONSTITUTION.

Title of As-

ARTICLE I. This society shall be known as "The Baltimore & Ohio Employees' Relief Association."

Objects.

ARTICLE II. Its object shall be to provide for its members while they are disabled by accidents, sickness or by old age, and, at their deaths, for their families.

ARTICLE III. Such provision shall include: -

Surgical attendance. 1st. Surgical attendance for its members, when injured by accidents while in the discharge of duty and in the service of the Baltimore & Ohio Railroad Company, or of any other railroad company whose employees shall be admitted to the privilege of membership by a vote of the managers of this society, who shall contract with physicians and surgeons residing at all practicable points along the lines of the roads aforesaid for such attendance

Allowance for temporary disablement. 2d. There shall be paid to every contributor of the smallest (or 1st) class thus injured by accident, while totally unable to labor, fifty cents for each working day thus lost, and to contributors of higher classes larger sums, proportionate to their contributions; but, after six months' disability, these payments shall be reduced one-half. They shall not be made until certificates satisfactory to the managers have been received from the supervisor or head of department or division, that the accident occurred while the person injured was in the discharge of duty and in the company's service, and from one of the society's surgeons that this accident had caused total disability for labor for the time specified in the certificate.

Allowance for permanent disablement.

Indemnity for death from accident. 3d. In the event of the death of a contributor, occurring solely by reason of, and at the time or within six months after an accident, while in the discharge of duty in the service of either of the companies aforesaid: in the case of a contributor of the smallest class there shall be paid to the person designated by him in the application for membership to receive the same, or to his legal representative, if there be no such person, the sum of \$500, and in the cases of contributors of higher classes larger sums, proportionate to their monthly contributions; but all the payments shall be conditioned upon the

certification of the requirements above specified, by one of the designated surgeons of the society and by the member's supervisor, head of department, or other official of higher authority.

As it is not contemplated in this scheme to give double benefits in cases of disability or death resulting from accidents, the benefits herein promised shall not be payable nor paid when the contributor, or any person entitled to damages because of the accident to him, whether resulting in death or not, has or makes a claim against said company, or any of the companies operating its branches or divisions (including the Chicago division), until there be first filed with the committee a release, satisfactory to them, releasing said companies from such damages, signed by all persons entitled to the same.

ment of claims for damages.

4th. There shall be paid to every contributor of the smallest (or 1st) class, in the case of injury or sickness arising from any other cause than accident occurring in the discharge of duty in the company's service, while totally unable to labor, fifty cents for each working day thus lost, and to contributors of higher classes larger sums, proportionate to their contributions. But these payments shall only continue one year after the employee ceases to contribute to the relief fund, and shall not be made in cases of disablement of less than six working days' duration, and then only when certificates satisfactory to the managers have been received from a duly registered medical practitioner, corroborated by the contributor's superintendent or head of department, that sickness or injury had caused total disability for labor for the time specified in the certificate.

Indemnity for sickness from ordinary causes.

5th. In the event of the death of a contributor, occurring while in the service of either of the aforesaid companies, neither by his own act, nor by the hands of justice, nor in violation of the laws of the State wherein he was injured or died, nor by such accidents as will secure relief from this society as already provided for in this constitution, there shall be paid: in the case of each contributor in the smallest class, to the person designated in his application for membership to receive the same, or, if there be no such person, then to his legal representative, the sum of \$100, and in the cases of contributors in higher classes larger sums, proportionate to their monthly contributions; conditioned, however, upon the presentation of proof satisfactory to the managers that death occurred within the requirements herein set forth.

in case of death from natural

ARTICLE IV. Participation in the benefits of this Association Subscrip shall be voluntary as regards officials receiving an annual compensation of over \$2,000, and those whose duties are in nowise hazardous and such as to render them liable to railroad casual-[All other employees on the main stem, branches and divisions are expected to subscribe to so much of its relief features as relate to indemnity for injuries or death occurring while in the discharge of duty and in the company's service.

When employees may waive ordinary death payments.

Employees who are unmarried or who have no immediate families dependent upon them for support, may waive the benefits accruing in case of death from any cause other than from injuries received in the discharge of duty; in which case a reduction of twenty-five cents per month on smallest, and proportionately larger reductions on other contributions, will be allowed.]

Contributors disabled from natural eauses shall hold their right to death indemnity for one month.

ARTICLE V. When a contributor shall be disabled by sickness or accident from earning any wages, and it shall be so certified by a surgeon employed by the society, he shall, notwithstanding, be entitled to the benefits of this society for one month after the time for which his contributions have been paid, and also for a period extending from the day he resumes labor to the first subsequent payment of wages.

Nature and amount of members' contribution. ARTICLE VI. For the several benefits herein set forth — medical attendance, temporary and permanent disablement indemnity, allowance for death by accident and death from other causes—each member receiving a monthly compensation of \$35 and under shall pay, in advance, a monthly contribution of \$1, if engaged in operating trains or rolling stock, or 75 cents per month if not so engaged; which shall entitle him to the benefits above assigned to the contributors in the smallest class.

First, or smallest class.

Those receiving over \$35 and not more than \$50 per month, shall pay double the contributions paid by the smallest class of contributors, and receive double their benefits.

Payments by 2d class of contributors.

Those receiving over \$50 and not more than \$75 per month, shall pay three times as much as the smallest class of contributors, and receive three times their benefits.

Payments by 3d class of contributors.

Those receiving over \$75 and not more than \$100 per month, shall pay four times as much as the smallest contributors, and receive four times their benefits.

Payments by 4th class of contributors.

Those receiving over \$100 per month shall pay five times as much as the smallest contributors, and receive five times their benefits.

Payments by 5th class of contributors.

ARTICLE VII. These rates of payment shall continue only the first year of membership, and at the end of September of every year the managers shall make up a statement of the receipts from the members and of the payments to them, and of the future liabilities of the Association to them, as ascertained by some competent person to be employed by the managers for that purpose; and the whole of the surplus thus ascertained shall be used to reduce the next year's contribution, or to increase the allowance for natural deaths, or shall be otherwise devoted to promoting the interests of the Association, in such manner and at such times as shall be deemed best by the committee of management.

Provision reducing rates of contribution.

ARTICLE VIII. As the Baltimore & Ohio Railroad Company for the purpose of guaranteeing the above payments and of

Uses to which company's conlessening the contributions of the members of this society, tribution have consented to bear all the expenses necessary to the plied. proper management of its affairs, and have contributed \$100-000 towards its funds, the whole of the interest received from its contribution shall also be used every year to lessen the contributions of the company's employees.

ARTICLE IX. The managers shall, from time to time, provide for the visitation of the persons on the allowance list, besides that of the attending surgeon or physician, and no member refusing to submit to an examination by such visitor shall be entitled to receive any benefits from the fund during the continuance of such refusal.

ation of disabled members.

ARTICLE X. All liabilities on account of death shall be payable within sixty days after receipt of notice of death.

Payment of death liabilities.

ARTICLE XI. The monthly payments shall, in all cases, be Contribudeducted from the wages of the members; when there are no and when wages, no payments can be made.

collected.

#### ANNUITY FUND.

ARTICLE XII. Any one may make regular contributions to this fund, of any amount he sees proper to set aside as the tions. basis of an annuity.

Annuity

ARTICLE XIII. If he continues his contributions until he has arrived at the age of sixty-five, he shall receive an annual allowance, as long as he lives, of ten cents for each and every lowance. dollar he has paid into the annuity fund; and an addition of one half cent on the dollar for every year his contributions have continued. To illustrate: -

Nature and extent of annuity al-

If he begins at thirty-five and continues his contributions Illustration. until he reaches the age of sixty-five, at the rate of five dollars a month, he will have paid into the annuity fund, in the thirty years, eighteen hundred dollars; which will entitle him to an annual allowance for the remainder of life, of ten cents on the dollar, or one hundred and eighty dollars, and an addition of one-half cent on each dollar for the thirty years his contributions have continued, or fifteen cents on each of the eighteen hundred dollars he has paid; making an addition of two hundred and seventy dollars, and the whole allowance, four hundred and fifty dollars, each year he lives after attaining the age of sixty-five

ARTICLE XIV. If at any time he stops his contributions to, Rights of but does not withdraw them from the annuity fund, he shall receive, after arriving at the age of sixty-five, an annual allowance, for the remainder of life, of ten cents on the dollar for all he has paid into it, and an addition of one-half cent on the dollar for each of the years - counting from the middle of the period during which he contributed - to sixty-five. To illustrate: -

contributions.

If he begins at forty-five to contribute at the rate of five Illustration.

dollars a month, and stops at fifty-five, his contributions will have amounted to six hundred dollars; which will entitle him, after arriving at the age of sixty-five, to an annual allowance of ten cents on the dollar on all he has contributed, or sixty dollars a year, and an addition of one-half cent on the dollar for each year counting from fifty—the middle of the period during which he has contributed—to sixty-five; making in all fifteen years (seven and one-half cents on each dollar paid), or forty-five dollars a year; which, added to the sixty, will make one hundred and five dollars annual allowance to be paid him as long as he may live.

Rights in event of death. ARTICLE XV. If he shall die before arriving at the age of sixty-five, the person designated in his certificate, or, if there be no such person, his legal representative, shall receive all he has contributed to this fund, and one-half more.

Amount returned in case of withdrawal from fund. Annuitants may compound life payments.

ARTICLE XVI If he shall withdrawn from participation in the benefits of this fund, there shall be returned to him threefourths of the total sum he has contributed thereto.

ARTICLE XVII. Any member, after becoming a recipient on this fund, may at any time before arriving at the age of seventy receive a sum, in one payment, equal to five years' allowance under the schedule, in place of all future allowances.

#### COMMITTEE OF MANAGEMENT.

Constitution of Committee of managers. ARTICLE XVIII. The president of the Baltimore & Ohio Railroad Company shall be, ex officio, a member of the committee of management, which, in addition, shall consist of four members to be appointed by the Baltimore & Ohio Railroad Company, and five elected by the contributors.

Election for managers.

ARTICLE XIX. The first election for managers shall take place on the first Wednesday after the first day of July, 1880, and until that election takes place the president of the Baltimore & Ohio Railroad Company shall designate the persons to represent the contributors in the board. Subsequent elections shall take place on the first Wednesday following the first day of January of every year.

Voting by contributors. ARTICLE XX. At these elections for managers each person shall be entitled to vote in proportion to his monthly contributions, and shall have the right to vote by proxy.

Managers not entitled to compensation. ARTICLE XXI. No person shall be entitled to receive any compensation or salary by reason of his service upon the committee of management.

Investment of funds.

ARTICLE XXII. The moneys belonging to the fund of this society, not wanted for immediate use, shall be invested by the managers in United States bonds, Maryland State and Municipal bonds, Baltimore & Ohio Railroad bonds, stocks or other obligations, and other first-class securities. All securities and the moneys necessary to meet current expenses shall be entrusted to the official custody of the treasurer of the Baltimore

Custody of funds.

& Ohio Railroad Company, to be held subject to the requisition of the committee of management.

ARTICLE XXIII. All the benefits offered by this society are guaranteed by the Baltimore & Ohio Railroad Company.

ARTICLE XXIV. The managers will elect a secretary from the contributors, who shall perform the usual duties attached to that office.

ARTICLE XXV. Should any difference arise between any claimants for the benefits herein set forth and the committee of management, it shall be submitted to three arbitrators; one to be chosen by each party and the third by the two thus chosen; whose decision shall be final.

ARTICLE XXVI. All the contributions due by the members of this society shall be paid in advance, by being deducted from when paid. the monthly wages due them by either of the companies aforesaid, and every person signing these rules hereby assents to such reduction.

ARTICLE XXVII. None of the provisions of this constitution shall be altered, modified or repealed, nor shall any new rule be made, except at a general meeting of the committee of management. Three months' notice must be given of any such proposed change or modification, and every such amendment, repeal, of an old rule, or introduction of a new one, shall be inoperative until confirmed by a two-thirds majority vote of the members of this society, or by two-thirds of the committee of management, at a subsequent general meeting.

Benefits guaranteed by B. & O. R. R. Co. Appointment and duties of secretary. Settlement

Contribu-

Modification, repeal, &c., of rules.

#### BY-LAWS OF THE RELIEF ASSOCIATION.

1st. Whenever suit is brought by a member of the Association against the B. & O. R. R. Co., or any of the companies operating its branches or divisions, including the Chicago division, such member shall forfeit all claim to any benefits accruing to him subsequent to the date of the institution of the suit.

2d. No member of the Association shall, without the assent in writing, of the Secretary of the Association, assign or transfer to any person, other than the one named in his application. any benefit due him by the Association under its constitution and by-laws, and any such attempted assignment without such written consent shall be a forfeiture of all claims of the beneficiary or transferee to such benefits.

3d. Each and every vacancy occurring in the committee of management shall be filled through the election, by the committee, of a member of the Relief Association, to serve the unexpired portion of the term of the committeeman whom he succeeds.

No employee over forty-five years admitted to Relief Association.

Regulations regarding joining Association.

Examination of applicants for admission to company's service.

Minors.

Premiums.

Liability of Association for payments to members.

Return of premiums on leaving service. 4th. 1. Ample opportunity to investigate the merits and witness the practical operations of the Association having been given all employees, and it being important for its future welfare that some attention be given the physical condition of those hereafter seeking admission, notice is given that no employee of the company over forty-five years of age, and who cannot produce a medical certificate of sound health, will be admitted to share its privileges and benefits.

2. It is the duty of all officials employing men for the company's service to see that they are in good physical health and free from disease, and are not over forty-five years of age. In order to enable them to do this, they can at all times command the services of the medical inspectors to examine applicants for admission to the service. It is also their duty to see that applications are properly filled up, witnessed by some person permanently employed by the company, and promptly forwarded to the Secretary of the Association at Camden Station.

All minors' applications for membership must have the consent of parent or guardian written on their faces.

Employees are entitled to the benefits of the Association only from the date of perfecting their applications for membership.

3. Premiums are deducted monthly, in advance, on the payrolls of the company (the word month in this connection being construed to mean calendar month). They must be paid for the time intervening between the date of the application and the next month's payment. The amount thus due may be paid on entering the service, otherwise it must be added to the first full monthly premium, and deducted on the pay-roll,—proper notation thereof being made.

4 As the Relief Association was organized by the Baltimore & Ohio Company solely for the benefit of its own employees, and as, under the terms of the constitution, the responsibility of the Association ceases from the date a member leaves the service of the company (unless he be then drawing allowance from the Association for sickness incurrred or accident received while in the service), no insurance premium is to be deducted from the final payment to a member, and so much of the premium last paid by him as covers the fractional part of the month succeeding the date he leaves the service is to be returned to him by the person paying his wages receipt is, in every instance, to be taken for such refundment, and forwarded to the Secretary of the Association at Camden Station, when the money thus refunded will be properly credited to the party paying it. The retained pay-rolls will ordinarily show the amount to be refunded, but where they are not accessible, or the amount cannot be satisfactorily ascertained, the information can be procured from the Secretary of the Association.

5. When disabled for duty by any cause specified in the constitution, members are entitled to the payments provided therein, for every day during the time thus totally disabled (Sundays and legal holidays excepted), upon complying with the regulations for the establishment of claims announced in the constitution and orders heretofore promulgated. Allowances cannot be made where the disablement does not cause total inability to labor.

and holi-days not included in allowances.

6. It is the duty of each and every member abstaining from labor on account of physical disability to perform his work, to immediately inform his timekeeper or other person designated to receive such reports.

Reports of disability.

The Association is bound to the payment of allowances only wh n the disablement is thus reported; and no claim that has not been so reported will be considered.

Payments made only when disability is reported.

It is also the duty of every one having control of men, to report to the Secretary of the Association with the utmost promptness, each case of accidental injury or sickness or death occurring among the members. At the same time they must send duplicates of such notifications to the nearest medical inspector, through the head of department, or those designated by him, whereby examination of the claims will be greatly facilitated.

Allowances will in no case antedate such notification.

7. It is incumbent upon every member entitled to allowance from the Association to see that his claim is prepared in only after due form and forwarded to the nearest medical inspector or the secretary at Baltimore

forwarded being perfected.

The receipt attached to the certificate of disablement should in each case be signed before it is forwarded to the secretary, in order to obviate inconvenience and delay in afterwards procuring such signature.

8. The counter-signature of a higher official than the one Certificacertifying to the disablement is required in every case where the certifying official is not above the rank of a supervisor. The official signing such a certificate of disablement must have personal knowledge of the facts therein stated, or, at least, satisfy himself of their correctness before certifying; being held responsible for the consequences of such certifieation.

when made.

9. Under the terms of the constitution of the Association no Death alclaim for death allowance, either accidental or natural, can be entertained or allowed, unless it be established to the satisfaction of the committee that the member, at the time of death, or at the time of receiving the injury or incurring the sickness causing death, was in the service of the Baltimore & Ohio Company.

A member of the Association leaving the service of the com- Members pany, while he is undergoing injury or sickness, for which

leaving com-

vice — to what entitled.

When claims will be paid.

On Main Stem and branches.

On Pittsburgh and Trans-Ohio Divisions. allowance is made, is still entitled to continuance of the same as provided for in the constitution and for the period therein stipulated.

10. Vouchers for money due by the Association will only be issued once a month, on the following dates:—

In payment of all claims originating on the main stem and branches, received at the office of the Association in Baltimore, in proper shape for settlement, on or before the tenth day of each month, vouchers will *only* be issued on the 20th of the same month (on the 21st in case the 20th be Sunday).

For all claims originating on the Pittsburgh division and Trans-Ohio divisions, received at the office of the association in Baltimore, in proper shape for settlement, on or before the last day of each month, vouchers will *only* be issued on the 10th of the succeeding month (on the 11th in case the 10th be Sunday).

To enable the management to carry out this programme effectively, it is absolutely essential that all parties use the utmost diligence in preparing and forwarding claims as promptly as practicable.

Members notified when vouchers issue. Each member entitled to allowance will be notified to whose care the voucher issued in settlement thereof has been sent. Those to whom such vouchers are sent will be held responsible for their prompt and safe delivery to their owners. Should a voucher be lost, no duplicate will be issued for sixty days, and no original voucher presented for payment af er sixty days have elapsed from its date must be paid, until it is ascertained from the Secretary of the Association that no duplicate has been issued.

Allowances made only upon final certificate by Inspectors. 11. It is the province of the medical inspectors to decide when a member is unfit for duty, and the payment of sick or accident allowance is usually made dependent upon their favorable report. No allowance will be paid a member after the date fixed by the inspector for his return to duty, unless unforeseen circumstances render it clearly impracticable for him to obey the direction, which must be clearly shown before further payment will be made.

Medical attendance when furnished 12. Medical attendance is only furnished at the expense of the Association in cases of disablement from injury received from accident occurring in the discharge of duty. It is not made compulsory upon a member to secure the services of a physician simply for the purpose of signing the certificate required to perfect his claim. If the Association is promptly notified of the sickness, one of its inspectors will at once look into the case, and inspectors are authorized to sign all certificates in lieu of physicians.

Surrender of certificate of membership. 13. Every member leaving the service must surrender his certificate of membership to the official paying him, who will indorse upon its back, over his signature, the cause of leaving

the service and the amount of premium returned to the member.

14. Any employee discharged or leaving the company's service, must, on re-entering the same, make application for membership in the Association, without reference to previous employment.

Applications for membership.

When premiums are to be

15. Attention is called to Article XI. of the constitution, which provides that "the monthly payment shall in all cases be deducted from the wages of the members; when there are no wages, no payments can be made." In explanation of this provision it may be stated that premiums are only deducted from the wages of members, and that when, through sickness or accident, absence with leave, or suspension, they have earned no wages, no premium is expected from them.

ARTICLE V. of the constitution provides that when a contributor shall be disabled by sickness or accident from earning any wages, and it shall be so certified by a surgeon employed by the society, he shall, notwithstanding, be entitled to the benefits of this society for one month after the time for which his contributions have been paid, and also for a period extending from the day he resumes labor to the first subsequent payment of wages.

ciation.

In other words, though sickness or accident prevent a member from earning wages and paying his premium, he is not to be thereby debarred from the benefits of the Association from the time he does resume work to the time he again commences paying premiums; but, without charge for back insurance, is entitled to all benefits between the time of such resumption of work and the time he again commences paying premiums in advance from wages earned.

It being a recognized fact, that in severe cases of injury, hospitals offer better facilities for securing speedy recovery than can be had elsewhere, the management in the interest of those members of the Association who may meet with accidents whilst in the discharge of duty, and may prefer hospital treatment, have made special arrangements with prominent hospitals in Chicago, Columbus, Wheeling, Pittsburgh, and Baltimore, for boarding and attending those so disabled, who will thereby secure to themselves the advantages of the best surgical treatment and appliances, careful nursing and all the comforts of a home. Under this arrangement the Association is to pay for the medical attendance and the member for his board — which latter, in no event, need exceed \$2.50 per week and which can be paid out of his allowance from the Asso-

treatment for mem-

The management reserves to itself the power of approving or declining each application for this privilege.

All requests for admission to hospitals will be addressed to the Secretary of the Association.



# PART II.

TIME AND WAGES.



## PART II.

#### TIME AND WAGES.

The returns for the tenth census of the United States, for the State of Massachusetts, which were used in preparing the census abstract recently issued by this bureau as a supplement to its thirteenth annual report, also supplied the material requisite for this Part, relative to Time and Wages, and Part III., which considers Profits and Earnings.

The United States census schedules used in collecting the products of industry, whether by enumerators or special agents, required the following information: Average number of hands employed, designating separately males above sixteen years of age, females above fifteen, and children and youth; regarding hours of labor, the number of hours in the ordinary day of labor from May to November, and from November to May; concerning wages, the average day's wages in each establishment for a skilled mechanic and an ordinary laborer, and the total amount paid in wages during the year; the number of months each establishment was in operation was called for, with detailed information as to the number of months run on full time, three-quarters time, two-thirds time, half time, and the number of months idle.

These points, which were carefully and very fully gathered, taken in conjunction with the statistics of capital invested, and values of stock used and product,—that is, value of goods made, including jobbing and repairing,—supplied the material for a scientific presentation of time employed and average day's wages paid to employés, the average yearly earnings of employés, the gross profits of manufacturers,

and, on a fair basis, the estimated net profits of manufacturers.

This Part is devoted to the statistics of Time and Wages. The unit is the establishment, but no establishment is included in this presentation unless the wages paid therein during the census year amounted to at least \$5,000. Owing to lack of space principally, we present in print the facts for but 2,440 individual establishments, this number being 67+per cent of 3,663, the whole number of manufacturing and mechanical establishments of which each paid out during the census year at least \$5,000 in wages. The whole number of establishments in the State being 14,560, it will be seen that 10,897, or very nearly 75 per cent, paid out less than \$5,000 each in wages during the census year, while 25 per cent paid \$5,000 or more.

Each of the 2,440 returns used was complete in those details which form a perfect industrial presentation. The establishments were selected at random throughout the State, and every precaution taken to avoid the identification of individual establishments. The manner of presentation was submitted to Gen. F. A. Walker, the former superintendent of the United States census, and was approved by him.

Twenty-one industries are comprehended in this presentation. These twenty-one industries are carried on in 11,859 establishments, or 80+ per cent of the 14,560 returned by the census as engaged in manufacturing industries. The 2,440 establishments considered form 20+ per cent of the 11,859 in the twenty-one industries.

The 289,810 employés in these twenty-one industries, form 82+ per cent of 352,516, the number engaged in all manufacturing industries in the State. The 2,440 establishments represent 207,793 employés, or 71+ per cent of the whole number engaged in the twenty-one industries, and 58+ per cent of the number in all industries in the State.

The comparative number of establishments and employés in each of the industries in the State and in the 2,440 establishments considered, is shown in the following table:—

	NUMBER OF ES	TABLISHMENTS.	NUMBER OF	Employés.
1NDUSTRIES.	In the State.	Used in this Presentation.	In the State.	In the Estab- lishments used in this Presentation.
Boots and shoes, Boxes, Brick, Building, Carriages and wagons, Clothing, Cotton goods, Food preparations, Furniture, Leather, Machines and machinery, Metals and metallic goods, Musical instruments, Paper, Printing and publishing, Rubber and elastic goods, Stone, Tobacco, Wooden goods,	1,532 174 112 2,075 676 558 190 1,107 461 592 469 2,045 86 126 411 27 232 277 457	460 30 20 240 90 160 150 160 150 270 40 70 100 25 40 30	65,552 2,228 2,254 13,681 3,761 19,214 61,617 6,652 7,445 8,863 14,263 24,621 3,111 8,375 7,413 3,494 2,451 1,445 4,773	37,657 775 1,135 5,645 1,962 11,435 59,684 2,901 3,133 6,703 11,580 18,249 2,821 6,354 5,227 2,644 1,370 905 2,534
Woollen goods, Worsted goods,	236 16	150 15	26,109 2,488	22,597 2,482
Totals,	11,859	2,440	289,810	207,793

We first present the showing by individual establishments under an industry classification. The numbers denoting each establishment, as, for instance, "No. 310" under "Boots and Shoes," enable a direct reference to Part III. where the statistics for profits and earnings, for the same establishment, can be found. In this way, by joining the two presentations, the complete statistical unity of each establishment is secured.

#### BOOTS AND SHOES.

	mber és.	Averagi Wages		Hour	s of L	ABOR.	ployed estab-	Tı		MPLOY	TED, I	N
ESTAB- LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	34 time.	% time.	½ time.	Idle.
No. 1 2 3 4 5 6 7 8 9	275 43 22 26 32 125 125 18 31 95	\$2 50 2 50 2 00 2 25 2 25 1 75 2 25 2 00	\$1 50 1 50 1 50 1 50 1 50 1 50 50 50 1 25 1 50 1 25	10 10 10 10 10 10 10 10 10 11 10	10 10 10 9 10 9 10 9 10 10	10 10 10 91 10 91 10 91 10 101 101 101	10 11 11 11 8 12 12 12 9 9	10 11 11 11 8 12 12 12 12 9		-		2 1 1 1 4 - - 3 3
11 12 13 14 15 16 17 18 19 20	46 52 17 20 55 20 20 53 125 143	2 25 2 25 1 75 2 00 2 50 2 25 1 75 2 00 2 00 2 00 2 50	1 50 1 50 1 25 1 25 1 50 1 75 1 25 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 8	10 10 10 10 10 10 10 10 10 91 92	11 10 12 8 7 8 8 10 8 8	11 10 12 8 7 8 8 10 8	-			1 2 4 5 4 4 2 4 4
21 22 23 24 25 26 27 28 29 30	18 270 288 250 80 175 155 140 250 300	2 50 2 30 2 75 2 50 2 75 2 00 2 50 2 50 2 50 2 50 2 50	1 50 1 50 1 75 1 50 1 50 1 50 1 50 1 50 1 50 1 50 1 5	10 10 10 10 10 10 10 10 10	9 9 9 10 10 10 10 10	91 91 91 10 10 10 10 10	10 10 11 10 8 9 10 10 10	8 10 8 8 8 9 10 10 10.	2 2 2		1	2 2 1 2 4 3 2 2 2 2 2
31 32 33 34 35 36 37 38 39 40	23 115 257 110 125 145 500 100 150 200	1 20 2 25 2 25 2 25 2 26 2 20 2 25 2 25 2 25 2 20 2 25 2 25 2 25	1 00 1 00 1 00 1 25 1 00 1 25 75 1 25 1 25	10 10 10 10 10 10 10 10 10	10 10 9 10 10 10 10 10 10	10 10 91 10 10 10 10 10 10	12 11 12 11 12 12 12 12 5 12 12	12 11 12 11 12 11 12 11 12 5 12		-	1 - 1	1 7
41 42 43 44 45 46 47 48 49 50	242 80 45 346 36 100 400 175 99 80	2 50 2 00 2 00 2 25 2 50 2 50 2 50 2 50	1 50 1 00 1 25 1 50 1 50 1 25 1 00 75 2 00 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 11 12 11 12 10 12 12 10 9	12 10 12 8 10 8 12 10 10 9	2 - 1	-	1 2 2	1 2 2 3
51 52 53 54 55 56 57 58 59	37 99 40 35 110 225 210 50 75 40	2 50 2 25 2 50 1 40 2 50 2 75 2 50 2 50 2 50 2 25	1 50 1 50 1 75 1 00 1 50 1 25 2 00 2 00 1 75 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	11 9 9 9 9 12 11 12 11	9 9 9 9 9 12 11 11 11 11			2	1 3 3 3 3 - 1 - 1 2

## TIME AND WAGES.

## BOOTS AND SHOES — Continued.

											-	
ESTAB-	number doyés.	Averagi Wages		Hour	s of L	ABOR.	Months employed in each estab- lishment.	TI	ME EM	IPLOY		N
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months e in eac lishme	Full time.	3/4 time.	²ś time.	½ time.	1dle.
No. 61 62 63 64 65 66 67 68 69 70	80 35 21 24 21 15 40 28 31 85	\$2 50 2 25 2 25 2 25 2 00 1 50 2 50 2 25 2 75 2 50 2 50	\$1 75 1 75 1 50 1 50 1 00 1 75 1 00 1 75 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10	10 10 10 10 10 8 8 10 10	10 10 10 10 10 10 9 9 10 10	10 10 10 12 10 10 12 3 10 10	10 10 10 12 10 10 12 3 10	11111111	111111111	1111111111	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
71 72 73 74 75 76 77 78 79 80	42 25 42 30 290 14 20 23 20 33	2 00 1 70 1 50 2 50 2 00 2 75 1 90 2 00 3 00	1 25 1 00 1 00 1 00 1 50 1 50 1 00 1 40 1 00 1 25	10 10 10 10 10 10 10 10 10	10 10 10 8 10 10 10 10 10	10 10 10 9 10 10 10 10	10 12 12 12 5 12 12 9 12	10 12 12 12 12 5 12 12 9 9	-		3 2	2 - - 7 - 3 -
81 82 83 84 85 86 87 88 89 90	37 20 92 15 25 84 36 29 65 23	2 00 2 00 2 50 1 50 1 75 2 25 2 25 2 00 2 25 1 80	1 25 1 25 1 25 1 25 1 40 1 25 1 25 1 25 1 25 1 50	9 10 10 8 10 10 10 10 10	9 10 10 8 10 10 10 10 10 10	9 10 10 8 10 10 10 10 10	9 9 11 12 9 10 11 8 11	9 9 8 8 9 10 8 8 10	2 - 1 - 1 - 1 -	-	1 4 - 2	3 3 · · · · · · · · · · · · · · · · · ·
91 92 93 94 95 96 97 98 99	41 34 130 135 56 38 48 13 12 57	2 00 2 00 2 25 2 00 2 25 2 00 2 25 1 75 2 00 2 25	1 50 1 50 1 25 1 25 1 25 1 25 1 25 1 25 1 25 1 50 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 8 10	10 10 10 10 10 10 10 10 10 10	12 10 12 12 12 10 12 12 12 12 12	12 10 8 10 12 10 12 9 10 8	- 2 1 - - 3 2 4		- 2 1 - - - -	2
101 102 103 104 105 106 107 108 109	329 25 45 35 100 40 100 150 23 15	2 25 2 25 2 25 2 25 2 25 2 25 1 50 2 50 2 50 2 00 2 00	1 75 1 50 1 50 1 50 1 75 1 00 75 75 1 50 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10	10 7 9 8 10 12 11 12 12 12	10 7 9 8 10 12 11 12 12 12			-	2 5 3 4 2 - 1
111 112 113 114 115 116 117 118 119	70 12 260 120 125 200 26 75 102 86	1 75 2 50 2 00 2 00 1 75 2 50 2 00 2 50 2 00 2 00 2 00	1 00 1 50 1 37 1 25 1 00 90 1 50 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10		12 12 12 9 10 12 4 11 12 12	12 12 10 9 10 12 4 11 9	1 1 1 1		1 - 1 2 1	3 2 8 1 -

BOOTS AND SHOES - Continued.

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ESTAB-	age number employés.	AVERAGI WAGES		Hour	s of L	ABOR.	mployed h estab- nt.	Tı	ме Е	MPLO		N
LISH- MENTS.	Average of emp	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	34 time.	% time,	time.	Idle.
No. 121 122 123 124 125 126 127 128 129 130	73 118 57 13 70 77 50 72 150 108	\$2 25 2 00 1 50 2 00 2 50 2 25 2 00 2 25 2 00 2 50 2 25	\$1 50 1 25 1 00 1 25 1 75 1 25 1 75 1 50 2 00 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 10 10 11 12 12 12 12 12	11 12 8 10 11 12 8 12 8 10	- 2 - 2 - 2 - 2		1 2 - 4 -	- 2 2 1 - -
131 132 133 134 135 136 137 138 139 140	32 60 250 27 143 50 360 76 62 31	1 75 1 75 1 75 2 00 2 75 2 00 2 75 2 00 2 75 2 00 2 00 1 75	1 00 1 00 1 25 1 75 2 00 1 00 1 00 1 50 1 25 1 00	10 10 10 10 10 10 10 10 10 8	10 10 10 8 10 10 10 10 10 8	10 10 10 9 10 10 10 10 10	12 8 12 12 12 12 12 12 12 12	10 8 8 9 8 8 8 8 7 10 12	- 2 2 2 2 2 4 3 -		2 - 2 1 2 2 - 2 2 - 2	4
141 142 143 144 145 146 147 148 149 150	20 100 75 85 14 16 35 17 56 40	2 50 1 50 1 50 2 25 2 00 1 75 1 75 1 50 1 75 1 25	1 50 75 1 00 1 50 1 25 1 00 75 1 00 1 15 75	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 10	12 12 12 12 12 10 12 12 12 10 9	1		1 - 1	
151 152 153 154 155 156 157 158 159 160	60 75 35 300 91 60 200 33 40 105	2 50 1 50 2 00 2 50 2 16 3 00 2 50 2 00 1 50 2 50	1 25 1 00 1 00 1 50 1 25 1 50 75 1 00 1 25 1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 8 10 12 12 12 10 12 10	12 8 10 8 6 8 6 8 7 7	2 - 2 - 3 3		- - 4 4 4 2 4 - 1	- 4 2 2 1
161 162 163 164 165 166 167 168 169 170	18 53 50 30 17 17 60 100 140 40	2 50 2 50 2 50 2 50 2 50 1 50 1 50 2 00 1 25 2 25 2 25	1 67 1 25 1 00 1 50 1 00 1 00 1 25 75 1 50 1 50	10 10 10 10 10 10 10 10 10	8 10 10 10 10 10 10 10 10 10	9 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 10 12 12 11	6 8 8 8 12 12 10 9 8	2 - 3 2 -		6 4 4 2 2 3	- - - 2 - 1
171 172 173 174 175 176 177 178 179 180	13 50 25 35 73 75 150 13 151 114	2 00 2 00 2 50 2 00 2 50 1 75 2 00 2 00 2 00 2 00	1 50 1 25 1 50 1 50 1 50 1 25 1 00 1 25 1 00 1 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 9 12 12 9 10 12 12 12 12 12	8 9 12 9 9 10 7 6 7 12	4 3		- - 3 - 2 6 5 -	3 2

## TIME AND WAGES.

#### BOOTS AND SHOES - Continued.

ESTAB-	rage number employés.	AVERAGE WAGES		Hour	s of L	ABOR.	Months employed in each estab- lishment.	Tı		MPLOY	YED, I	N
LISH- MENTS.	Average of emp	Skilled Mechanic.	Ordinary Laborer,	May to Nov.	Nov. to May.	Year- ly av- erage.	Months emp in each e lishment.	Full time.	34 time.	⅔ time	½ time.	Idle.
No. 181 182 183 184 185 186 187 188 189 190	240 53 30 100 111 27 355 20 25 60	\$2 25 2 50 2 50 2 50 2 50 1 75 2 50 1 75 3 00 2 00 2 50	\$1 00 1 50 1 75 1 00 75 1 00 1 10 2 00 1 00 1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 10 12 12 12 12 12 12 10 12 12	12 8 6 8 12 12 12 9 10 8 8	- - 4 - 3 - 2	-	2 6 - - - 4 2	2 2
191 192 193 194 195 196 197 198 199	222 74 28 75 105 115 80 110 106 30	1 75 3 00 2 25 2 50 2 25 1 85 2 50 1 50 1 75 2 00	50 1 50 1 50 1 50 1 50 1 50 1 25 1 25 1 25 1 00 1 50	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 8 12 10 12 12 12 10 12 10	12 8 11 10 8 12 10 10 12 10	2 2		1 2	2 - 2 - 2
201 202 203 204 205 206 207 208 209 210	21 217 13 25 100 29 133 35 18 80	2 00 2 00 1 75 2 00 2 50 3 00 2 25 2 00 1 25 2 50	1 50 1 50 1 50 1 25 1 50 1 25 1 00 1 00 1 00 1 50	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 10 12 12 12 12 12 12 12 12 12	6 6 6 6 12 10 9 8 10	6		6 4 - 6 - 2 3 4 2 -	- - - - - 2
211 · 212 213 214 215 216 217 218 219 220	39 30 150 100 240 60 250 115 44 100	2 50 2 50 2 50 2 00 2 25 2 00 2 50 2 50	1 00 1 00 1 00 1 00 1 00 1 00 1 00 50 1 00 1 25 1 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 11 11 12 12 12 12 19 12 12	12 9 11 9 12 12 12 12 12 12	3	-	2	1 1 3
221 222 223 224 225 226 227 228 229 230	50 40 16 50 16 42 75 32 80 33	2 00 2 50 2 00 2 25 2 00 2 50 2 00 2 00	1 25 1 50 1 25 1 00 1 25 1 00 1 75 1 25 1 25 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	9 8 12 10 8 8 12 12 12 10 8			3 4 - 2 4 - - 1 2	- - - 4 - - 2
231 232 233 234 235 236 237 238 239 240	80 87 105 31 250 17 12 13 9 43	2 00 2 00 2 25 2 50 2 50 3 00 3 00 2 00 2 50 2 50	1 00 1 60 1 00 1 00 1 00 1 50 1 50 1 50 1 75 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 10 10 10 12 12 12 12 12	8 8 12 6 10 12 12 12 12 12 12	4 - 4		4	2 2

#### BOOTS AND SHOES - Continued.

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Estab-	Average number of employés.	Averag. Wages		Hous	rs of I	LABOR.	onths employed in each estab- lishment.	T		MPLO	YED, I	IN
LISH- MENTS.	Average of emj	Skilled Mechanic.	Ordinary Laborer,	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	34 time.	% time.	time.	ſdle.
2 41 242 243 244 245 246 247 248 249 250	98 27 36 25 85 36 50 25 170 300	\$1 50 1 00 1 75 3 00 3 00 2 00 2 50 2 50 3 00 3 00 3 00	\$0 75 1 00 1 50 1 33 1 50 1 00 1 00 1 75	10 10 10 10 10 10 10 10 10 10	10 10 8 10 10 10 10 10 10	10 10 9 10 10 10 10 10 10 10	12 12 10 12 12 12 12 12 12 12 12	12 12 10 7 9 9 12 12 12 8 5	3 2 2		2 3 - 2 5	3
251 252 253 254 255 256 257 258 259 260	500 375 270 300 25 80 50 25 35 25	2 50 2 50 2 50 2 50 2 50 1 25 2 25 3 00 2 50 2 50 2 50 2 50	1 25 1 50 1 00 1 50 75 1 25 2 00 2 00 1 50 2 00	10 10 10 10 10 10 9 10 10 10	10 10 10 10 10 10 9 10 10 10	10 10 10 10 10 10 9 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	8 5 7 8 8 3 8 3	2 2 3 2 4 6 - 6 - 12	1111111	2 5 2 2 2 3 4 3	
261 262 263 264 265 266 267 268 269 270	50 20 27 40 17 20 100 53 30 31	3 00 1 50 1 50 2 00 2 50 1 50 3 00 2 50 2 50 2 00 3 00	1 50 1 00 1 00 1 00 1 00 1 00 2 00 1 00 1 0	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 10 12 12 12 12	12 12 12 7 7 10 6 12 8 12	3 3 1 1		5 2 - 3 4 -	2
271 272 273 274 275 276 277 278 279 280	30 20 150 90 75 85 41 20 23 27	2 50 2 50 3 00 3 00 3 00 3 00 2 00 2 50 2 60 2 00	1 00   1 62   1 50   1 50   1 00   1 00   1 75   1 50   1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 11 12 12 12 12 12 12 12 11 11 9	10 8 8 9 7 12 12 10 11	1 2		2 2 3 5 - 2	2 1 1 3
281 282 283 284 285 286 287 288 289 290	35 33 15 19 75 27 20 35 25 30	2 00 2 50 2 50 2 00 2 50 2 00 2 00 2 00	1 50 1 50 1 75 1 50 1 50 1 50 1 00 1 50 1 00 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 9 8 8 12 10 12 12 12 12 12	12 9 8 8 12 10 12 12 12 8 12				- 3 4 4 - 2 - 4 -
291 292 293 294 295 296 297 298 299 300	150 35 65 32 83 25 200 30 60 30	2 75 2 00 2 00 2 50 2 50 1 75 2 00 2 00 2 00 2 00	1 40 1 00 1 00 1 50 1 50 1 50 1 50 1 50 1 5	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	11 12 12 12 12 12 7 12 12 12 12	10 10 12 12 12 12 12 12 12 12 12 18			1 2 4	1 5

## BOOTS AND SHOES — Continued.

ESTAB-	Average number of employés.	AVERAGE WAGES		Hour	s of I	ABOR.	Months employed in each estab- lishment,	Tı	ме Е	MPLO?		N
LISH- MENTS.	Average numbrof of employes	Skilled Mechanie.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months emp	Full time.	time.	23 time	1/2 time.	Idle.
No. 301 302 303 304 305 306 307 308 309 310	50 108 70 200 59 12 216 90 90 20	\$2 00 2 00 2 00 2 00 2 00 2 00 2 00 2 75 3 00 3 00 2 50	\$1 00 1 50 1 50 1 00 1 50 1 50 1 00 1 50 1 00 1 50 1 5	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 10 12 12 12 12 12 12 12 8	12 8 6 10 12 8 9 10 12 8	- 4 2 2 		- - 4 - - 4 1 2 -	2 4
311 312 313 314 315 316 317 318 319 320	15 100 85 170 20 150 110 145 350 150	2 00 3 00 3 00 2 75 2 50 3 00 2 50 2 75 3 00 2 50 2 50	1 50 1 50 1 50 1 50 1 50 1 00 1 00 1 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 -10 10 10	8 12 12 12 12 12 12 12 12 12	8 12 12 12 12 12 8 12 9 10	4		- - - - 3 2	4
321 322 323 324 325 326 327 328 329 330	40 12 16 100 75 61 100 250 600 150	2 50 2 00 2 50 2 50 2 50 2 50 2 00 2 50 2 5	1 50 1 50 1 50 1 25 1 25 1 00 1 50 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 11 10 12 12 12 12	12 12 12 8 11 10 5 10 9 8	- - - - - 2 4		- - - 4 - - 7 2 1	1 2
331 332 333 334 335 336 337 338 339 340	175 150 125 300 210 92 35 26 37 15	2 50 2 50 2 50 2 50 3 00 2 00 2 00 2 00 2 00 3 00 2 00 2 0	1 50 1 50 1 25 1 25 1 50 1 00 1 00 1 25 2 00 1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	8 8 8 8 6 12 12 12 12 12	4 4 4 4 3		3	
341 342 343 344 345 346 347 348 349 350	26 65 75 34 160 25 14 25 40 260	3 00 2 50 3 00 3 00 2 00 2 00 2 25 2 25 2 25 2 50 2 50	1 00 1 25 1 25 1 25 1 25 1 25 1 50 1 00 1 00 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 11 12 10 12 12 12 12	12 5 10 8 12 10 12 12 12 12 9	2 2		5 3 3	1 2
351 352 353 354 355 356 357 358 359 360	50 75 34 18 12 14 8 35 55 20	2 75 2 50 2 50 2 50 2 50 2 50 2 50 2 50 2 5	1 00 1 00 1 00 1 25 2 00 1 50 1 50 1 00 2 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 11	12 12 12 12 12 12 12 12 12 12 12 16	1111111	3		

## BOOTS AND SHOES — Continued.

ESTAB-	Average number of employés.	Averagi Wages		Hour	s of I	ABOR.	Months employed in each estab- lishmeut.	TI	ме Е	MPLOT		N
MENTS.	Average of em	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months in eac	Full time.	34 time.	time.	½ time.	Idle.
No. 361 362 363 364 365 366 367 368 369 370	20 30 41 20 18 16 55 133 40 32	\$2 00 1 75 1 50 2 00 2 50 2 00 2 00 2 50 2 00 2 50 2 00 2 50 2 5	\$1 00 1 25 1 00 1 50 1 00 1 25 1 00 1 00 1 25 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 11	12 12 12 12 12 12 10 12 12 10 10	2 - 2 -			
371 372 373 374 375 376 377 378 379 380	25 22 50 43 100 300 30 240 60 17	2 50 2 50 2 50 2 25 3 00 3 00 1 66 3 00 2 25 2 00	1 00 1 25 1 50 1 00 1 50 1 25 1 00 1 00 1 00 1 25	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 8 10 10	10 10 10 10 10 10 10 9 10 10	12 10 12 12 8 12 10 12 12 12	10 10 12 8 9 6 12 8 10	1 2		12 - 2 - 2 2 2 - 4 2	4 - 2
381 382 383 384 385 386 387 388 389 390	33 12 305 100 75 40 30 18 150 53	2 00 2 25 2 00 2 50 1 75 2 50 1 66 1 50 2 50 2 25	1 25 1 50 1 00 1 00 75 75 83 80 80	10 10 10 10 8 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 9 10 10 10 10	10 12 12 12 12 12 12 12 9 8	10 12 9 8 8 8 8 9 8	2 3	11111111	1 1 4 4 4	2 3 4 2
391 392 393 394 395 396 397 398 399	45 40 40 50 123 14 38 367 64 276	2 25 2 00 2 25 2 25 2 00 1 25 2 00 2 75 2 00 2 00	1 00 1 50 1 25 1 50 1 25 1 00 75 1 00 1 00 75	10 10 10 10 10 10 10 10 10	10 10 10 10 10 9 9 9 10	10 10 10 10 10 10 91 91 91 10	12 10 10 11 10 12 10 12 12 12	12 10 10 8 10 12 10 12 12 12	3		11111111	2 2 1 2 2
401 402 403 404 405 406 407 408 409 410	75 30 80 20 22 263 200 64 20 70	2 50 1 50 1 50 1 25 1 50 2 00 3 00 2 00 2 00 2 00	1 25 75 75 75 1 00 1 00 1 00 1 50 1 00 1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	6 10 12 12 12 12 12 11 10 12 11	6 10 12 12 9 12 11 10 12		1111111	3	6 2 1 2 - 1
411 412 413 414 415 416 417 418 419 420	50 40 18 41 75 64 25 105 125 52	2 25 1 00 2 50 1 75 1 00 1 50 1 75 2 00 2 00 2 50	1 00 2 00 1 00 87 1 25 1 00 1 00 1 00	10 10 10 10 10 10 10 9 10 10	10 10 10 10 10 10 10 8 10 10	10 10 10 10 10 10 10 10 8½ 10 10	12 12 12 11 10 12 10 12 12 12 12	12 12 12 11 8 8 10 12 12 12 8	2 2		2 2 2	- - 1 2 - 2

## BOOTS AND SHOES — Concluded.

Езтав-	Average number of employés.	Average Wages		Hour	s of I	ABÒR.	Months employed in each estab- lishment.	Tı		MPLOY ONTHS		N
	Average of em	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months enc	Full time.	34 time.	% time.	½ time.	Idle.
No. 421 422 423 424 425 426 427 428 429 430	16 25 175 42 27 28 30 42 15 76	\$3 00 2 00 2 50 2 50 2 50 2 50 2 50 2 50 2	\$1 00 1 00 1 12 1 10 1 25 1 00 1 00 1 00 1 67	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 8 11 11 11 12 12 8 6 12	10 8 8 10 10 10 9 8 6 12	- 2 - 1 3 - -		- 1 1 1 1 - -	2 4 1 1 1 - 4 6 -
431 432 433 434 435 436 437 438 439 440	25 175 55 35 100 175 18 54 26 40	1 50 2 50 2 00 2 00 2 25 2 00 2 50 2 25 2 00 1 67	1 00 75 1 00 50 1 00 1 37 1 75 1 00 1 00 1 25	10 10 10 10 10 10 10 9 10 8 10	10 10 10 8 10 10 9 10 8 10	10 10 10 9 10 10 9 10 8 10	12 9 12 12 12 8 12 12 11 12	12 9 12 12 12 8 12 12 12 9	- - - - - 4		3	3 - 4 - 1 - 1 -
441 442 443 444 445 446 447 448 449 450	30 18 150 15 23 175 18 45 50 46	2 00 2 00 2 75 2 50 3 00 2 00 2 50 1 33 1 00 1 00	1 00 1 25 2 00 1 50 80 1 37 1 75 75 75 50	8 10 10 10 9 10 9 8 10	8 10 10 10 8 10 9 8 10	8 10 10 10 8½ 10 9 8 10	5 9 12 12 12 11 12 12 12 12 12	5 7 12 9 12 6 12 12 12	- - 2 - 6	2	- 2 - 3 - 1 	7 3 - 1
451 452 453 454 455 456 457 458 459 460	14 35 8 24 30 20 16 16 20 13	2 75 1 50 3 00 2 00 2 50 1 50 2 50 2 50 2 50 2 50	1 12 1 00 1 67 1 00 1 00 87 1 00 - 1 50	10 10 10 10 10 9 10 10 10 10	10 10 10 10 10 9 10 10 10 10	10 10 10 10 9 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 6 12 12 12 12		4 - 3	2	

#### BOXES.

No. 1 2 3 4 5 6 7 8 9	11 70 13 24 30 20 14 23 13 33	\$2 00 1 67 3 00 1 75 2 50 2 00 2 00 1 75 2 25 2 25	\$1 50 1 33 1 75 90 1 50 1 25 1 25 1 25 1 50 1 00	10 10 10 10 10 10 10 10 10 10	10 10 8 10 10 10 10 10 10	10 10 9 10 10 10 10 10 10	11 12 11 12 12 12 12 12 12 12 12 12	11 12 9 12 12 12 12 12 12 12 12 12 12	2			1
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## BOXES — Concluded.

Estab-	age number employés.	1	AVERAGE DAY'S WAGES FOR A			Hours of Labor.				MPLO	,	N
LISH- MENTS.	Average of emp	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	34 time.	2/3 time.	½ time.	Idle.
No. 11 12 13 14 15 16 17 18 19 20	21 7 15 14 24 14 45 30 12 30	\$2 00 2 50 2 00 2 50 2 50 2 50 2 50 2 50	\$1 25 1 50 1 50 1 25 1 00 1 00 1 00 1 00 1 75 1 25	10 10 8 10 10 10 10 10 10	9 8 10 10 10 10 10 10	9½ 9½ 8 10 10 10 10 10 10	11 12 12 12 12 12 12 12 12 12	11 12 12 12 9 12 12 12 12 12		3		1
21 22 23 24 25 26 27 28 29 30	19 30 70 25 17 19 25 43 24 40	1 50 2 00 2 25 1 67 1 50 1 75 1 50 2 50 2 00 1 50	\$0 1 00 1 00 1 00 1 00 - 35 90 75 1 00 75	10 10 10 10 10 10 10 10 10 10 8	10 10 10 10 10 10 10 10 10 10 8	10 10 10 10 10 10 10 10 10 10 8	12 12 12 12 12 12 12 12 12 12 12	12 12 10 12 12 12 12 12 12 12 12	2	-		

#### BRICK.

No. 1 2 3 4 5 6 7 8 9	31 37 80 185 275 30 40 25 12	\$1 50 2 00 1 50 2 25 1 75 2 00 2 00 2 25 1 60	\$1 25 1 00 1 00 84 1 00 1 25 1 50 1 25 1 25	12 12 12 10 12 12 12 12 12 12 10	12 12 12 8 10 9 10 10	$ \begin{array}{c c} 12 \\ 12 \\ 12 \\ 9 \\ 11 \\ 10\frac{1}{2} \\ 11 \\ 11 \\ 10 \end{array} $	6 6 6 12 12 6 5 6 12	6 6 6 4 4 6 5 6	6 8 -		2	6 6 6 7 6
10	12	$\frac{1}{2} \frac{60}{00}$	1 25	10	8	9	10	6	4	_		2
11 12 13 14 15 16 17 18 19 20	40 60 40 22 35 60 14 30 20 59	2 00 3 00 1 25 2 00 1 40 2 50 1 87 1 50 2 50 3 50	1 00 1 50 1 00 1 50 1 50 1 37 1 00 1 65 1 25	10 10 10 10 10 10 10 10 10 10	9 10 10 10 10 10 10 10 10 10	$\begin{array}{c} 9\frac{1}{2} \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 1$	6 7 12 6 7 12 12 12 8 5 6	6 7 12 6 7 12 12 5 5			3 -	6 5 6 5 - 4 7 6

#### BUILDING.

## BUILDING — Continued.

DOIDDING — Commune.												
ESTAB-	Average number of employés.	AVERAGE WAGES		Hour	RS OF I	LABOR.	Months employed in each estab- lishment.	Tı	ME E	MPLO		IN
MENTS.	Average of em	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months ein eac	Full time.	3/4 time.	½ time.	½ time.	Idle.
11 12 13 14 15 16 17 18 19	8 60 10 67 11 20 25 14 10 20	\$2 50 2 50 2 00 1 75 2 00 1 90 2 00 2 00 2 00 2 00	\$1 50 1 50 - 1 37 - 1 60 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10 10	9 10 10 9 10 10 9 10 9 10	$\begin{array}{c} 9\frac{1}{2} \\ 10 \\ 10 \\ 10 \\ 9\frac{1}{2} \\ 10 \\ 10 \\ 9\frac{1}{2} \\ 10 \\ 9\frac{1}{2} \\ 10 \end{array}$	12 12 12 12 12 12 12 12 12 12 12	12 12 12 9 12 12 12 9 12 9	3 - 3 - 3 -			
21 22 23 24 25 26 27 28 29 30	40 15 48 18 15 20 75 10 14 50	1 75 1 75 2 00 1 65 1 75 1 87 2 00 2 00 2 50 2 50	1 25 1 25 1 25 1 00 1 25 1 25 1 62 	10 10 10 10 10 10 10 10 10 10	10 9 10 10 9 10 9 10 9 10	10 9½ 10 10 9½ 10 9½ 9½ 9½ 10	12 12 12 12 12 12 12 8 12 12 8 7	12 12 12 12 12 9 8 12 6 8 7	3 - 3	3	11111111	- - - 4 - 4 - 5
31 32 33 34 35 36 37 38 39 40	50 24 25 30 10 25 50 35 14 30	2 50 2 50 2 50 2 50 2 50 2 00 2 25 2 75 2 50 2 12 2 00	1 40 1 50 1 00 1 00 1 00 - 1 75 2 00 1 75 1 50	10 10 10 10 10 10 10 10 10	9 10 10 10 8 8 9 9 10	91 10 10 10 9 9 91 91 91 10	11 7 8 8 12 12 12 12 12 12 9	9 7 8 8 12 6 8 12 12	2 6 4 - 9	111111111		1 5 4 4 - - - 3
41 42 43 44 45 46 47 48 49 50	8 8 12 20 20 12 12 16 10	2 50 2 00 2 50 2 75 2 00 2 00 2 00 2 00 2 00 2 00 2 12	1 75 1 50 1 25 1 50 1 25 1 50 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10	9 8 10 9 9 10 9 10 9	9½ 9 10 9½ 10 9½ 10 9½ 10 9½	12 12 12 12 12 12 12 10 12 12	12 12 12 12 12 12 12 12 12 8 12 12 8	111111111	111111111	- - - 2 - 2	2 - 2
51 52 53 54 55 56 57 58 59 60	11 9 13 10 85 19 33 12 17 20	2 00 2 00 2 00 2 50 2 50 1 75 2 00 2 00 2 25 2 50	1 50 1 00 1 50 1 25 1 25 1 75 1 00 2 00	10 10 10 10 10 10 10 10 10	10 10 9 10 9 10 8 9 10	10 10 9½ 10 9½ 10 9 9½ 10 9 10 91 10	11 12 12 12 12 12 13 12 12 12 12	9 9 9 12 9 3 10 9 12	2 3 3 - 2 3	11111111		1 - 9
61 62 63 64 65 66 67 68 69 70	8 15 10 13 50 20 27 41 12 21	2 00 2 00 2 00 1 75 3 00 1 60 2 25 1 75 2 50 2 00	1 50 1 50 1 50 1 25 1 25 1 25 1 30 1 25 1 50 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 8 9 8 10	10 10 10 10 10 10 9 9 9 9 10 10	12 12 12 12 12 8 9 12 12 12 12	12 12 12 12 12 8 9 12 12 12 12 12		111111111		- - 4 3 - -

#### BUILDING — Continued.

AVERAGE DAT'S S.Z. TIME EMPLOYED, IN												
ESTAB-	Average number of employés,	AVERAGES		Hour	RS OF I	LABOR.	employed the estab	Tı		MPLO:		IN .
MENTS.	Average num of employes.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	3/4 time.	½3 time.	time.	Idle.
No. 71 72 73 74 75 76 77 78 79 80	53 18 16 37 25 20 10 8 12 20	\$2 50 2 25 3 00 2 50 2 00 2 50 2 00 2 00 2 37 2 00	\$1 00 1 50 1 50 1 50 1 50 1 75 - 50	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 9 10 10 10	10 10 10 10 10 10 9½ 10 10 10	9 12 12 12 12 12 6 12 12 12 12	9 12 12 12 12 12 6 12 12 12 12				3 6
81 82 83 84 85 86 87 88 89	16 14 10 15 15 14 15 45 70 40	2 00 2 00 2 25 2 00 2 25 3 00 3 00 2 50 2 50 3 25	1 75 1 50 1 50 1 50 1 50 1 50 1 50 1 50 1 5	10 10 10 10 10 10 10 10 10	10 9 9 9 9 10 9 8 9 10	10 9½ 9½ 9½ 9½ 10 9½ 9 9½ 10	12 12 12 11 12 10 12 6 8 12	12 12 12 11 12 10 12 6 8		12		1 2 6 4
91 92 93 94 95 96 97 98 99	20 50 12 16 28 10 28 15 12	1 50 2 50 2 00 2 00 1 75 2 50 2 50 2 50 2 50 2 50 2 35	1 00 1 00 1 25 1 50 1 00 1 50 75 1 50 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10	10 10 10 10 9 8 8 8 8 8	10 10 10 10 10 95 9 9 9	12 12 12 12 12 8 10 12 10 12 12	12 10 12 12 8 6 12 .7 12	2		4 - 3	4 2
101 102 103 104 105 106 107 108 109 110	12 20 65 20 30 40 20 6 8	2 00 2 00 2 00 2 00 2 00 2 00 2 00 2 00	1 75 1 75 - 1 50 1 50 - - 1 50	10 10 10 10 10 10 8 10 10	9 10 10 10 10 10 10 10 10 10 9	9½ 10 10 10 10 10 10 10 9 10 10 10 9	12 7 9 9 8 8 8 12 12	12 7 9 8 8 8 8 12 12 11				- 5 3 3 4 4 4 4 -
111 112 113 114 115 116 117 118 119	7 75 16 10 10 48 40 24 20 60	1 75 2 00 2 00 2 25 2 00 2 25 2 00 3 50 3 50 2 25	1 25 1 67 2 00 1 50 1 50 1 75 1 50 1 00 1 50	10 10 10 10 10 10 10 10 10	10 10 10 8 9 9 9 10 9	10 10 10 9 9 9 10 9 9 10 9 10 9 9 10 9 9 10 10 10 10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12 12	10 12 6 12 8 12 12 10 12 9	- 2 - - - 2 - 3	2	2 - 4	-
121 122 123 124 125 126 127 128 129 130	12 40 25 5 95 20 28 15 10 40	2 00 2 00 1 75 3 50 3 00 2 50 2 00 2 50 2 25 2 25 2 25	1 50 2 00 2 00 2 00 1 00 1 00 1 75	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 8 12 12 12 12 12 12	1			

#### BUILDING — Continued.

Bolling — Continued.												
ESTAB-	Average number of employés.	Average Wages		Hour	s of I	ABOR.	Months employed in each estab- lishment.	Tı		MPLOY		N
MENTS.	Average of emp	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months of in each lishme	Full time.	34 time.	% time.	½ time.	Idle.
No. 131 132 133 134 135 136 137 138 139 140	15 8 25 75 50 15 10 10 8 12	\$2 25 2 50 2 00 2 25 2 00 3 00 2 50 3 00 2 00 3 00	\$1 00 1 75 1 25 2 00 2 50 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 8 10 9 9 8	10 10 10 10 10 10 9 10 9 <sup>1</sup> / <sub>2</sub> 9 <sup>1</sup> / <sub>2</sub> 9	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				-
141 142 143 144 145 146 147 148 149 150	20 10 165 100 8 5 8 20 10 36	2 25 2 25 2 25 2 00 2 50 2 25 2 50 3 00 2 50 2 50 2 00	1 75 1 50 1 50 1 75 1 75 1 50 2 00 1 50 1 00	10 10 10 10 10 10 10 10 10	10 10 10 10 8 10 9 8 9 9	10 10 10 10 9 10 9 10 9 12 9 9 9 12 9	12 12 12 12 8 12 12 8 10 12	12 12 12 12 12 8 12 12 12 8 8 12			- - - - - 2	- - - 4 - - 4 2
151 152 153 154 155 156 157 158 159	11 45 25 10 10 20 8 15 30 70	2 12 2 50 2 67 1 83 2 25 2 25 2 25 2 25 2 25 2 50 2 50	1 62 1 50 1 50 - 2 00 2 00 1 25 1 00 1 75	10 10 10 10 10 10 10 10 10 10	9 10 8 9 8 8 10 10 8	9½ 10 9 9½ 9 10 10 10 9	11 12 12 12 12 12 12 12 10 12	11 12 9 9 8 12 12 10 12 12	3 1	2	3 1	1
161 162 163 164 165 166 167 168 169 170	6 40 10 11 20 50 8 15 12 20	3 00 3 00 3 00 2 50 2 50 2 25 2 12 2 25 2 50 2 50	1 25 1 25 2 25 2 25 2 25 1 50 1 25 2 00 1 75 1 75	10 10 10 10 10 10 10 10 10 10	10 8 8 9 8 8 8 9 9 9	10 9 9 9 9 9 9 9 9 9 9 9 10	12 8 12 12 12 12 12 12 12 12 12	10 8 9 12 12 12 12 12 12 12 12 12	3		2	4 3
171 172 173 174 175 176 177 178 179 180	22 30 7 16 7 18 12 10 10 20	2 25 2 25 2 25 2 20 2 20 2 25 2 50 3 50 2 00 2 25 2 50 2 50 2 25 2 50 2 50 2	1 50 1 75 2 00 1 75 1 50 - 1 75 1 25	10 10 10 10 10 10 10 10 10 10	8 9 10 8 8 8 8 10 10 9	9 9½ 10 9 9 9 10 10 9½ 9½	12 12 12 12 10 10 10 12 12 12 12 9	12 12 12 12 10 10 10 9 10 12 9		-	3 2 -	2 2 3
181 182 183 184 185 186 187 188 189	7 9 12 10 30 24 7 8 9 7	2 25 2 26 2 00 2 75 2 00 2 25 3 00 2 25 2 25 2 25	1 75 1 75 1 50 1 00 2 00 2 00 1 75	10 10 10 10 10 10 10 9 10 10	10 9 8 9 9 8 9 8 8 9	10 91 91 91 91 92 9 9 9 9 9	12 12 12 12 12 12 12 12 12 12 12 12 12 1	12 12 9 12 8 12 12 12 8	4	12	3	- - - - - 4

BUILDING — Concluded.

Estab-	number byés.	Averag Wages		Hour	s of I	ABOR.	mployed a estab- at.	TIME EMPLOYED, IN MONTHS.					
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	34 time.	% time.	½ time.	Idle.	
No. 191 192 193 194 195 196 197 198 199 200	30 15 24 12 6 22 35 15 25 10	\$2 00 2 00 3 00 2 25 2 00 2 50 2 75 2 00 2 50 2 50 2 50	\$1 50 1 50 1 50 1 75 - 1 62 1 75 1 50 1 75 1 75	10 10 10 10 10 10 10 10 10 10	8 9 8 9 10 9 8 9 10 8	9 91 9 91 91 10 91 91 91 10	9 12 12 10 12 10 10 10 12 12 12 12	9 12 12 10 12 10 10 12 12 12 12				3 - 2 - 2	
201 202 203 204 205 206 207 208 209 210	25 20 16 8 12 15 12 15 30 10	3 00 2 00 2 50 2 50 2 50 2 50 2 50 2 50 2	1 25 1 50 1 75 1 63 1 75 1 75 1 50 2 00 1 50	10 10 10 10 10 10 10 10 10 10	10 9 8 9 9 8 8 10 8	10 91 9 91 91 91 91 91 10 9	5 12 12 12 12 12 12 12 12 12 12	5 12 6 12 12 12 12 12 12 12 12	3		3	7	
211 212 213 214 215 216 217 218 219 220	21 8 10 10 40 15 15 23 8 10	2 50 2 50 2 00 2 50 2 12 3 00 3 50 2 25 3 00 2 00	1 55 1 50 2 25 1 50 1 50 2 00 1 50 1 00 1 50	10 10 10 10 10 10 10 10 10	9 10 8 10 9 10 10 9 10	9½ 10 9 10 9½ 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12		11111111	11111111		
221 222 223 224 225 226 227 228 229 230	6 30 12 10 20 11 12 75 12 8	2 25 2 25 3 00 2 00 2 25 2 50 2 50 2 50 3 00 2 25	1 25 2 00 1 50 2 00 1 75 1 50 1 50 1 50	10 10 8 10 10 10 10 10 10	10 10 8 10 9 10 10 9	10 10 8 10 9½ 10 10 9½ 10 10	12 12 8 12 12 12 12 12 12 12 12 12	7 12 8 12 12 12 12 12 12 12		1111111111	5 2	4	
231 232 233 234 235 236 237 238 239 240	16 75 100 10 16 186 20 8 10 15	2 25 2 25 2 50 2 50 2 50 1 75 2 00 2 50 2 50 2 50 2 50 2 00 2 50	1 75 1 75 1 75 1 75 1 50 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10 10	10 10 8 9 8 8 10 8 10	10 10 9 9 9 9 10 9 10	12 10 6 12 12 12 9 12 12 12 12	10 8 6 12 12 7 6 12 7	1 2 2 2		2 2 2 - 1 4	2 6 - 3 - 3 - 3 -	

## TIME AND WAGES.

## CARRIAGES AND WAGONS.

ESTAB-	Average number of employe's.	AVERAG WAGES		Ногн	s of I	ABOR.	Months employed in each estab- lishment.	Tı		MPLO	YED, I	N
MENTS.	Average of emp	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months of in eac	Full time.	¾ time.	% time.	34 time.	Idle.
No. 1 2 3 4 4 5 6 6 7 8 9 10	10 7 25 10 8 6 12 8 30 10	\$2 00 2 50 2 00 2 25 3 00 2 70 2 00 2 50 2 75 2 50	\$1 50 1 25 2 00 1 75 1 75 1 75	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12	- - - - 1			1111111111
11 12 13 14 15 16 17 18 19	10 15 16 52 12 20 20 50 20 20	2 50 2 50 2 25 2 00 2 50 2 50 2 50 2 50	2 00 1 50 1 25 1 50 1 50 1 50 1 50 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 12 9 8 9 9 8	10 10 10 11 91 92 9 93 93 93	12 12 12 12 12 12 12 10 12 12 12	12 12 12 12 12 8 9 8 10 10	- - - 4 - 1 2 2		3 1	2 - 2
21 22 23 24 25 26 27 28 29 30	12 12 25 20 8 8 12 10 20	2 00 2 00 2 50 2 50 2 25 2 50 1 50 2 00 - 2 75	1 50 1 00 2 00 2 00 1 50 2 00 1 25 1 00 2 16 1 50	10 10 10 10 10 10 10 10 10	9 9 10 10 9 10 10 10 10	91 92 10 10 10 10 10 10 10 10	6 12 12 12 12 12 12 12 12 12 12 12	6 9 11 12 12 12 12 12 12 12 12	1		3	6
31 32 33 34 35 36 37 38 39 40	8 20 34 40 18 13 30 35 20 20	2 50 2 00 2 25 2 25 2 50 2 25 2 50 2 25 2 25	1 50 1 00 1 50 1 00 2 25 1 25 1 00 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10 10	10 10 9 10 10 10 10 10 10	10 10 91 10 10 10 10 10 10 10	12 12 11 12 12 10 12 12 12 12 12	12 7 11 12 12 10 8 11 12 12	3	2	4	1 2
41 42 43 44 45 46 47 48 49 50	8 9 18 22 22 29 12 14 45 25	2 50 3 00 2 75 2 50 2 50 3 00 2 50 2 50 2 50 2 50 2 50	1 50 2 00 1 25 1 75 1 00 1 50 1 25 1 50 1 75 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 8 10 10 10 10	10 10 10 10 9 10 10 10 10	12 12 12 12 11 12 12 12 12 12 12	6 10 12 12 11 12 12 12 12 12 10			6 2	1
51 52 53 54 55 56 57 58 59 60	22 8 14 45 15 20 27 100 10 25	2 50 2 50 2 50 2 50 2 50 2 50 2 50 2 50	83 1 25 1 25 1 37 1 25 1 25 1 25 1 25 1 00 1 25 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 10 12 12 12 12 12 12 12 12	12 12 10 12 12 10 10 10 12 12 12		2	2	2

#### CARRIAGES AND WAGONS — Concluded.

									_				
Estab-	Average number of employés.	AVERAGI WAGES		Hour	Hours of Labor.			TIME EMPLOYED, IN MONTHS.					
MENTS.	Average of em	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	time.	% time.	time.	Idle.	
No. 61 62 63 64 65 66 67 68 69	20 25 20 15 22 60 25 15 40	\$2 50 2 50 2 50 2 50 2 50 2 25 2 00 2 25 2 00 2 50	\$1 25 1 30 1 00 1 50 1 00 1 50 1 00 1 00 1 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 9 12 12 12 12 12 12	3		-		
70 71 72	18 10 18	2 57 2 50 2 25	1 50 1 50	10 10 10	10 10 10 10 10	10 10 10	12 12 12 12 12	12 12 12 12 12	-	-		-	
73 74 75 76 77 78 79 80	12 20 8 22 30 9 20 12	2 00 2 50 2 50 2 50 2 00 2 00 2 00 2 50 3 00	1 00 1 50 - 75 1 00	10 10 10 10 10 10 10 10	10 10 10 10 10 8 10	10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12	12 10 12 12 12 12 12 12	2		2		
81 82 83 84 85 86 87 88 89 90	30 28 105 14 38 12 12 21 35 18	3 00 2 50 2 00 2 38 2 50 2 50 2 50 2 25 2 25 2 25 2 50	1 50 2 00 1 50 1 09 1 00 2 00 1 00 1 50	10 10 10 10 10 10 10 10 10	9 10 10 10 10 10 10 10 7 8	$\begin{array}{c} 9\frac{1}{2} \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 8\frac{1}{2} \\ 9 \end{array}$	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 9 8	- - - - 3 4				

#### CLOTHING.

	,			1			1					
No. 1 2 3 4 5 6 7 8	43 160 36 256 31 100 149 295	\$3 00 2 00 2 25 85 1 50	\$1 25 1 00 1 00 50 50 1 00	10 10 10 10 8 10 10	10 10 10 7 8 8 10	10 10 10 81 8 9 10	12 12 12 12 12 12 12 12 12	12 12 12 12 12 10 9				3
9		1 42	1 00	12	12	12	12	12	_	_	_	
	24 21	1 00	50	10	10	10	12	12			_	
10	21	1 00	50	10	10	10	12	14	_	_		_
11	43	1 50	1 00	10	10	10	12	12	-	-	-	_
12	60	1 33	83	10	8	9	12	12	-	_	_	-
13	36	1 50	75	10	10	10	12	12	_	_	_	_
14	88	1 25	1 00	9	9	9	11	10	1	_	_ 1	1
15	30	1 00	50	10	10	10	12	12	_	_		_
16	110	1 00	50	10	10	10	12	12	_	-	- 1	-
17	36	80	65	9	9	9	11	11	_	-	-	1
18		3 00	_	10	10	10	10	10	_	_	-	2
19		2 50	1 00	10	10	10	12	10	_	_	2	-
20		2 00	1 35	10	10	10	12	12	-	-	-	-
	1										<u> </u>	

# TIME AND WAGES.

# CLOTHING — Continued.

							(					_
ESTAB-	rage number employés.	Averagi Wages		Hour	s of I	ABOR.	employed h estab- nt.	Tı	ME E	MPLOT ONTH:		N .
LISH- MENTS.	Average of empl	Skilled Mechanic	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment,	Full time.	3/4 time.	¾ time.	½ time.	Idle.
No. 21 22 23 24 25 26 27 28 29 30	36 23 19 80 91 341 84 142 214 25	\$1 25 3 00 2 50 - - 2 55 2 50 3 00 3 00	\$1 00 1 00 1 00 - - 1 25 1 40 1 50 80	10 10 10 10 10 10 10 10 10 10	9 10 10 10 10 10 10 10 10 10	9½ 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 10 12 11 11	12 12 12 12 12 12 12 10 10 10	-	- - - - - 4		2
31 32 33 34 35 36 37 38 39 40	143 6 37 13 10 50 20 19 20 60	1 75 1 50 3 50 3 00 3 00 2 50 3 50 3 00 2 50	1 00 75 1 00 2 00 1 25 1 25 1 25 1 50 1 00	10 10 10 10 10 10 10 10 10 10	10 10 9 10 10 10 10 10 10	10 10 9½ 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 11	12 12 12 12 12 12 12 12 8 12 12		- - - 2 - -		
41 42 43 44 45 46 47 48 49 50	90 30 26 20 20 40 54 41 30 35	2 50 3 58 2 00 2 50 2 00 2 25 - 2 50 2 00 1 50	1 00 1 16 1 00 1 00 1 25 77 1 00 1 25 1 00 1 00	9 10 10 10 10 10 10 10 10 10	9 10 10 10 8 10 9 10 10	9 10 10 10 9 10 9 10 10	12 12 12 12 11 10 10 12 12 12	12 3 12 12 7 10 10 12 12 12	9 - 2		- 2	1 2 2
51 52 53 54 55 56 57 58 59 60	20 32 250 52 25 60 67 7 40 300	1 50 2 25 1 00 3 00 2 50 1 60 3 00 2 61 3 00	1 00 1 00 - 75 2 00 2 00 70 2 00 1 25 1 83	10 8 9 9 10 10 10 10 10	9 8 9 10 10 9 10 10 9	9½ 8 9 9 10 10 10 9 10 10	11 12 12 11 12 12 12 12 8 12 12	11 12 12 9 12 12 12 12 12 12	3 2 -	- - - - 2 -	2 - 2	1 4
61 62 63 64 65 66 67 68 69 70	60 203 34 17 13 50 14 43 8	1 50 2 00 3 00 2 00 1 50 2 50 2 50 2 50 2 50 2 50 2 00	1 50 1 25 1 33 1 50 1 00 1 25 1 50 1 17	10 10 10 10 10 10 10 10 10	9 9 10 8 10 10 10 10 10 10	91 91 10 9 10 10 10 10 10	6 12 12 12 12 12 12 12 12 12 12	6 12 8 12 12 12 12 12 12 12 12 12		4	4	6
71 72 73 74 75 76 77 78 79 80	15 18 18 7 16 11 23 30 18 21	2 00 2 00 2 00 2 00 1 70 2 50 2 50 2 50 2 50 2 00 3 00	1 00 1 00 1 17 1 25 1 25 1 50 1 25 1 25 1 37	10 10 10 10 10 10 10 10 10 10 12	10 10 10 10 10 10 10 10 10 10 12	10 10 10 10 10 10 10 10 10 10 12	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12		- - - - - 4 - -	-	-

# CLOTHING — Continued.

			CLOII				uca.					
ESTAB-	Average number of employés.	AVERAGE WAGES		Hour	s of I	ABOR.	Months employed in each estab- lishment.	Tı	ме Е М	MPLO		N
LISH- MENTS.	Average numb of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May	Year- ly av- erage.	Months of in each lishme	Full time.	¾ time.	% time.	½ time.	Idle.
No. 81 82 83 84 85 86 87 88 89 90	16 15 14 12 8 9 41 10 9 23	\$3 00 2 50 2 00 2 00 2 50 2 50 2 50 2 50 2	\$2 00 1 50 1 00 1 00 1 20 1 25 1 50 1 50 1 25 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				
91 92 93 94 95 96 97 98 99	13 10 83 10 16 13 12 12 14 25	2 50 2 50 2 50 2 50 2 50 2 50 2 50 2 50	1 25 1 25 1 50 1 50 1 25 1 50 1 50 1 50 1 50 1 50	10 10 9 10 10 10 10 10 10	10 10 9 10 10 10 10 10 10	10 10 9 10 10 10 10 10 10	12 12 12 10 12 12 12 12 12 12	12 12 12 6 12 12 12 12 12 12			4	2
101 102 103 104 105 106 107 108 109	13 95 11 23 43 14 30 30 29 20	2 00 2 50 2 00 2 50 2 50 2 50 2 50 2 50	1 00 1 50 1 00 1 25 1 25 1 25 1 25 2 00 1 00 1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12	-			
111 112 113 114 115 116 117 118 119 120	21 12 75 16 13 26 12 12 30 14	2 50 2 50 2 50 2 50 2 50 2 00 2 00 2 25 2 50 2 50	1 25 1 25 1 00 1 25 1 00 1 00 1 00 1 17 1 25 1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12		-		
121 122 123 124 125 126 127 128 129 130	31 18 55 40 200 50 20 60 320 80	2 50 2 50 1 00 2 00 1 25 2 50 1 30 2 50 3 00 2 00	1 25 1 25 50 1 25 75 75 1 00 1 00 1 50 1 00	10 10 9 10 9 10 9 10 9 10	10 10 9 10 9 10 9 10 9 10	10 10 9 10 9 10 9 10 9 10 9	12 12 12 12 10 12 12 12 12 12 12	12 12 12 8 6 12 12 10 12	2		- - 2 4 - - 2 -	2
131 132 133 134 135 136 137 138 139 140	31 43 16 90 70 149 72 550 188 25	1 50 1 50 2 37 2 50 3 50 3 00 2 50 3 50 3 50 3 00 1 00	1 00 75 1 00 1 50 1 75 1 00 1 75 1 00 90 1 75 75	9 9 10 10 9 10 10 9 10	9 9 9 10 9 10 10 10	9 9 91 10 9 9 10 10 9	12 12 12 12 12 12 12 12 11 12 11	12 12 12 12 12 12 12 12 10 12			1	

### CLOTHING — Concluded.

ESTAB-	age number employés.	AVERAGE WAGES		Hour	s of I	ABOR.	Months employed in each estab- lishment.	Т1	ме Е	MPLO		IN
LISH- MENTS.	Average of emp	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months emp in each e lishment.	Full time.	¾ time.	2/3 time.	½ time.	Idle.
No. 141 142 143 144 145 146 147 148 149 150	73 175 25 53 50 16 50 106 206 600	\$3 00 2 00 2 00 1 50 3 00 1 75 3 50 1 50 1 25 5 00	\$1 00 1 00 1 00 1 50 1 50 1 50 1 50 83 1 00	10 9 9 9 10 10 10 10 9 9	10 9 9 9 10 9 10 10 9 9	10 9 9 10 9 <u>1</u> 10 10 9 9	11 12 10 10 12 12 12 12 9 11	11 6 10 6 7 12 11 9 11	2	4	5 1	1 2 2 2 - 3 1
151 152 153 154 155 156 157 158 159 160	128 31 60 296 55 22 800 400 52 100	4 00 1 00 3 00 4 00 1 62 2 50 3 00 2 00 3 00	1 50 1 25 50 1 00 75 - 1 00 1 75 50 1 00	10 8 9 8 10 9 10 10 10	10 8 9 9 10 9 10 10 10	10 8 9 8½ 10 9 10 10 10 10	12 11 10 12 12 12 12 12 12 11 11	12 11 10 12 12 12 12 12 12 12	-			1 2 1 1 -

### COTTON GOODS.

	,									
No. 1 2 3 4 5 6 7 8 9	3,050 1,525 1,564 2,780 1,077 953 716 163 39 40	-	-	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12		-
11 12 13 14 15 16 17 18 19 20	112 1,207 59 54 37 58 870 31 244 212		-	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	6 12 12 12 12 12 12 12 12 12 12 12	6 12 12 12 12 12 12 12 12 12		6
21 22 23 24 25 26 27 28 29 30	173 136 156 106 44 211 1,045 1,748 499 1,046		-	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12 12 1	12 12 12 12 12 12 12 12 12 12 12		

# COTTON GOODS — Continued.

ESTAB-	number oyés.	AVERAGE WAGES		Hour	s of L	ABOR.	nployed estab- t.	Т1	ME E	MPLOT		N
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	¾ time.	¾ time.	$\frac{1}{2}$ time.	Idle.
No. 31 32 33 34 35 36 37 38 39 40	155 252 252 278 261 313 343 252 1,422 108	-	-	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				-
41 42 43 44 45 46 47 48 49 50	72 238 408 299 104 1,054 500 312 387 834	-		10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12				
51 52 53 54 55 56 57 58 59 60	295 435 742 423 543 845 250 192 289 378	-	-	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12				-
61 62 63 64 65 66 67 68 69 70	638 138 481 350 452 398 361 341 384 379	-	-	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12				-
71 72 73 74 75 76 77 78 79 80	890 592 382 62 1,810 933 75 28 825 74		-	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12				
81 82 83 84 85 86 87 88 89	177 110 88 107 38 72 179 937 1,516 326			10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				

# COTTON GOODS — Concluded.

ESTAB-	rage number employés.	AVERAGE WAGES		Hour	s of L	ABOR.	employed h estab- nt.	Ti		MPLOY	ED, I	N
LISH- MENTS.	Average of emp	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	3/4 time.	% time.	½ time.	fdle.
No. 91 92 93 94 95 96 97 98 99	101 694 1,216 425 565 278 441 666 36 250	- - - - - - - - - - - - - - - - - - -	\$1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				
101 102 103 104 105 106 107 108 109	90 65 344 65 98 395 1,285 65 62 59	1 50 - - 2 75	70 - 1 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12			-	
111 112 113 114 115 116 117 118 119	60 642 98 1,286 81 100 128 121 123 55	2 50 - - - - - -	1 40	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 11 12 12 12 12 12 12 12 12	12 12 11 12 12 12 12 12 12 12 12				1
121 122 123 124 125 126 127 128 129	70 36 51 130 21 124 50 50 205 85	-	-	10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12		-		
131 132 133 134 135 136 137 138 139	149 168 67 118 30 186 335 117 125 561	2 25 2 25 2 25 	1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12		-		-
141 142 143 144 145 146 147 148 149	492 465 157 226 20 243 15 44 69 47		-	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12		-	-	

#### FOOD PREPARATIONS.

Estab-	number oyés.	AVERAGES WAGES	1	Hour	s of L	ABOR.	mployed 1 estab- 1t.	Tı	ме Е М	MPLOY ONTHS		N
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	3/4 time.	% time.	½ time.	Idle.
No. 1 2 3 4 5 6 7 8 9	13 180 28 33 54 130 28 75 400 25	\$2 00 2 50 2 50 2 25 2 20 3 56 2 25 2 00 3 00	\$1 00 1 50 1 00 1 50 1 62 1 00 1 75 1 25 1 75	10 10 10 10 10 10 10 10 12 10 12	10 9 10 10 10 10 10 10 10 10 10	10 9½ 10 10 10 10 10 10 11 11	12 12 12 12 12 11 12 12 12 12	12 12 12 12 12 12 12 6 12 12 12 12		5		1
11 12 13 14 15 16 17 18 19 20	11 13 20 206 80 17 11 16 8	3 00 2 00 2 00 1 83 2 50 2 50 2 00 2 00 2 75 2 50	1 63 1 25 1 00 1 33 1 50 1 75 1 17 1 50 2 00 1 50	12 10 10 10 11 10 10 10 12 10	11 10 10 10 10 10 10 10 10 9	$   \begin{array}{c}     10\frac{1}{2} \\     10 \\     10 \\     10 \\     10 \\     10 \\     10 \\     10 \\     10 \\     10 \\     20 \\     20 \\     20 \\     30 \\     20 \\     30 \\     $	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12	-		11111111	
21 22 23 24 25 26 27 28 29 30	11 10 13 30 8 23 20 21 42 16	2 50 2 00 2 50 3 00 2 50 2 25 1 50 2 00 2 50 2 50	1 25 1 00 1 50 2 00 1 75 1 00 1 50 1 00 1 00	11 12 10 10 10 10 10 10 10 10	10 12 10 10 10 10 10 10 10 10	10½ 12 10 10 10 10 -10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12			111111111	
31 32 33 34 35 36 37 38 39	32 22 18 15 8 20 20 39 12 30	2 50 2 00 2 00 2 25 2 50 1 75 2 25 2 50 2 00	1 00 1 50 1 25 1 75 1 75 1 25 1 00 1 25 1 00	10 10 12 11 12 10 10 10 10	10 10 12 10 12 10 10 10 9 10	10 10 12 10 12 10 10 10 91 10	12 12 12 12 12 12 12 12 12 12 12	12 12 6 12 12 12 12 12 12 12	3		3	
41 42 43 44 45 46 47 48 49 50	61 5 18 8 25 7 20 9 11 8	2 50 3 00 2 00 2 50 3 50 3 00 3 00 3 00 2 50 3 50 3 50	2 00 1 50 2 00 1 50 1 50 1 50 2 00	10 12 10 10 12 12 12 12 12 11 10	10 12 10 10 12 12 12 12 12 11	10 12 10 10 12 12 12 12 12 11 9½	12 12 9 12 12 12 12 12 12 12 12	12 12 9 12 12 12 12 12 12 12 12	1111111	111111111	1111111111	3
51 52 53 54 55 56 57 58 59 60	100 75 32 200 40 55 100 10 22 20	2 00 2 00 3 00 2 50 2 75 2 00 2 00 2 00 2 25 2 25	1 50 1 00 1 50 1 50 1 75 1 25 50 	10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 9 9 10 10	10 10 10 10 10 10 91 9 10 10	10 12 12 7 7 10 12 12 12 12 12	10 12 12 7 7 7 4 4 12 12 12	- - - - 2 - -	- - - - 4	- - - 6 2	2 - 5 5 2

### FOOD PREPARATIONS — Concluded.

Езтав-	age number employés.	AVERAGI WAGES		Hour	s of I	ABOR.	employed ch estab- ent.	Т	ме Е	MPLO:		N
MENTS.	Skined Ordinary		Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months emp in each lishment.	Full time.	34 time.	% time.	½ time.	Idle.
No. 61 62 63 64 65 66 67 68 69 70	10 117 10 50 9 30 17 15 30 20	\$2 00 2 50 2 25 2 50 2 00 2 25 2 00 1 66 1 75 2 00	\$1 25 1 00 1 00 1 00 - 1 75 1 25 1 00 1 00 75	12 10 12 10 10 10 10 12 10 10 10	12 10 10 10 10 10 9 12 10 10	12 10 11 10 10 10 91 12 10 10 10	12 10 12 12 12 12 12 12 12 12 12 12	12 10 12 12 12 12 12 12 12 12 12 12		- - - - - 3		2

#### FURNITURE.

	0.7	24.00	27.00	10	0	0.1	10	10				
No. 1 2 3	37 15 115	\$1 60 2 50 2 50 2 00	\$1 00 1 00 1 25	10 10 10	9 10 10	$\frac{91}{10}$ $\frac{10}{10}$	12 12 12	12 12 12	-	-	=	_
4	50 240	$\begin{bmatrix} 2 & 50 \\ 2 & 00 \\ 2 & 00 \end{bmatrix}$	1 00 1 50	10 10 10	10 10 10	10 10	11 12	11 12	-	-	-	1
5 6 7 8 9	12 91	1 50 1 83	1 25	10 10	10 10	10 10 10	12 12	12 12	-	-1	-	_
8	23	2 50 2 00	1 50	10 10	10 10	10 10 10	12 12	12 12	-	-	-	=
10	8	3 00	2 00	10	10	10	12	12	-	-	-	-
11 12	25 55	1 75 2 50	1 25 1 50	10 10	10 10	10 10	12 12	12 12	-	-	-	-
13	20 8	1 67 2 12	1 25 1 50	10 10	10 10 10	10 10 10	12 12	12 12	_	-	=	=
. 14 15 16	17 30	$\begin{bmatrix} 2 & 00 \\ 2 & 00 \end{bmatrix}$	1 50	10 10	10 8	10	12 12	12	_	-	-	-
17 18	12 15	$\begin{bmatrix} 2 & 00 \\ 2 & 00 \end{bmatrix}$	1 25 1 50	9 10	8 10	$\frac{81}{10}$	12 12	12 12 12	-	_	-	_
17 18 19 20	9 23	2 50 2 00	$\begin{array}{ccc} 1 & 25 \\ 1 & 25 \end{array}$	10 10	10 10	10 10	12 12	12 12	-	-	-	Ξ
01	1.5	2 50	1 50	10	10	10	12	12	_	_	_	
21 22 23 24 25 26 27 28 29 30	15 75 10	2 50 2 50 2 00	2 00	10 10	10 10 10	10 10 10	12 12	9	3	-	=	-
24 25	32 13	$\begin{bmatrix} 2 & 50 \\ 2 & 50 \\ 1 & 62 \end{bmatrix}$	1 75 1 00	10 10	10 10	10 10	12 12	12 12	-	-	-	_
26 27	10 20	2 25 2 50 2 00	1 50	10 10	10 10	10 10	12 12	12 12	_	-	-	_
28 29	25 50	2 00	-	10 10	10 10	10 10	12 12	12 12	-	-	-	_
30	12	2 25	-	10	10	10	12	12	-	-	-	-
31	45 12	2 50 2 50 2 25	1 67 1 50	10 10	8 10	9	12 12	12 12	-	-	-	-
32 33 34 35	40 19	2 25 2 50 2 50	1 25 1 00	10 10 10	10 10	10 10 10	5 12	5 12	-	-	-	7
35 36	10 23	2 50 2 50 2 00	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	10 10	10	10 10 10	12 12	12 12	-	· _	-	-
36 37 38	50 16	2 00	1 50 1 33	10 10	10	10	12 12	$\frac{12}{12}$	_	_	-	_
- 39 40	3 <b>9</b> 12	2 25 2 00 2 50	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	10 10	9	9 <u>1</u> 9 <u>1</u>	9 12	9 12	-	_	_	3

FURNITURE — Concluded.

		1	ORMII	Olti		Onen						
Estab-	Average number of employés.	Average Wages		Hour	s of L	ABOR.	Months employed in each estab- lishment.	Tı	ME EX	IPLOY		N
LISH- MENTS.	Average of em	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months in eac lishme	Full time.	34 time.	2/3 time.	time.	Idle.
No. 41 42 43 44 45 46 47 48 49 50	10 15 18 31 15 27 18 12 25 10	\$2 50 3 00 2 00 2 50 2 00 2 50 2 00 2 50 2 00 2 50 2 00	\$2 25 2 00 1 50 1 50 1 25 1 00 - 1 50	10 10 10 10 10 10 10 10 10 10	10 9 9 8 10 8 10 10 10 9	10 91 92 9 10 9 10 10 10 10	11 12 12 11 12 9 12 12 12 12	11 8 9 12 9 12 12 12 12 12 12	4 2		12	1 - 3
51 52 53 54 55 56 57 58 59 60	15 30 8 12 28 15 40 8 13 10	2 00 2 00 2 00 2 25 2 00 2 50 2 00 2 00	1 50 - - - - 1 75 1 75	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 8 10 10 9	10 10 10 10 10 10 10 10 9 10 10 9 2	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 10 12 12 12 12 12 12	2		-	-
61 62 63 64 65 66 67 68 69 70	100 10 20 16 60 12 30 16 16 16	2 50 1 50 2 25 2 00 1 50 2 00 2 00 2 00 2 50 2 00 1 75	1 37 - 1 00 - 1 00 1 00 - -	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 9 9 9 10	10 10 10 10 10 10 9 9 9 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 9 12 9 8 12, 12 12	3 - 4		3	
71 72 73 74 75 76 77 78 79 80	50 50 46 75 20 10 11 35 43 58	2 50 2 25 2 50 2 50 2 50 1 80 2 00 2 00 2 00 2 62	1 50 1 00 2 00 1 67 1 50 - 1 50 1 25 1 00	10 10 10 10 10 10 10 10 10 10	9 10 10 9 10 10 10 10 10	9½ 10 10 9½ 10 10 10 10 10 10	12 10 12 12 12 12 12 12 11 10 12	10 7 12 9 12 12 12 12 11 10 12	3 - 3	-		- - - - 1 2
81 82 83 84 85 86 87 88 89	8 15 16 50 30 12 10 69 100 25	2 00 2 25 2 25 2 00 2 00 2 00 2 00 2 00	1 50 1 50 1 00 1 00 1 00 1 25 1 50 1 00 1 50	10 10 10 9 10 10 10 10 10	10 10 9 9 10 8 10 10 10	10 10 91 9 10 9 10 10 10	12 12 12 12 12 12 11 11 12 12 12 12	12 12 12 12 12 12 6 12 12 12 9	- - - 5 - 3	-		1
91 92 93 94 95 96 97 98 99	10 12 75 90 84 30 10 7 17	2 00 3 00 2 00 2 25 2 00 1 75 3 00 2 00 2 50 2 25	1 50 2 00 1 50 1 50 1 25 1 00 2 00 	10 10 10 10 10 10 10 10 10 10	10 9 10 10 10	10 9½ 10 10 10	12 10 10 12 11 12 10 12 12 12 12	12 10 10 12 11 10 10 12 12 12 12	2		-	1 2 2 - 1

### LEATHER.

ESTAB-	Average number of employés.	Average Wages		Hour	s of L	ABOR.	Months employed in each estab- lishment.	Т1		MPLOY		N
LISH- MENTS.	Average of emj	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months ein each lishme	Full time.	3/4 time.	²₃ time.	$\frac{1}{2}$ time.	Idle.
No. 1 2 3 4 5 6 7 8 9	125 26 85 39 25 40 100 120 20 16	\$1 50 2 00 1 75 2 25 2 25 2 00 2 00 1 50 3 00 2 50	\$1 25 1 25 1 25 1 00 1 25 1 25 1 25 1 25 1 00 1 50 1 00	10 10 10 10 10 10 11 10 10 10	10 10 10 10 10 11 10 10 10	10 10 10 10 10 11 10 11 10 10	12 11 12 12 12 12 12 12 12 12	12 11 13 12 12 12 12 12 12 12 12	-	-		1
11 12 13 14 15 16 17 18 19 20	$\begin{array}{c} 12\\ 20\\ 185\\ 75\\ 110\\ 32\\ 20\\ 25\\ 40\\ 100\\ \end{array}$	2 50 1 75 1 60 2 25 2 00 1 50 2 25 1 75 1 75 2 00	1 25 1 25 1 33 1 50 1 25 1 25 1 25 1 00 1 25 1 16	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 11 12 12 12 12 12 11 12 12 12	12 11 12 12 12 12 11 12 12 12 12	-	-		- - - 1
21 22 23 24 25 26 27 28 29 30	55 13 163 12 20 16 42 31 120 25	2 50 1 75 2 25 1 75 1 50 2 50 2 00 1 50 2 50 2 50 2 00	1 50 1 25 1 25 1 10 1 00 1 50 1 25 1 25 1 33 1 50	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 9 10 10 10	10 10 10 10 10 10 91 10 10 10	12 12 12 12 12 12 12 12 11 12 12	12 12 12 12 12 12 12 12 11 12 12				- - - - - 1
31 32 33 34 35 36 37 38 39 40	30 183 67 93 65 27 96 90 35 254	1 67 2 50 2 00 2 00 2 00 2 50 1 50 2 00 2 00 2 00 2 2 50	1 13 1 25 1 25 1 33 1 33 1 25 1 00 1 25 1 00 1 23	10 10 10 10 10 10 10 10 10 10 9	10 10 10 10 10 10 10 10 10 10 9	10 10 10 10 10 10 10 10 10 10 9	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12		-		
41 42 43 44 45 46 47 48 49 50	40 100 30 60 12 19 18 45 40 30	2 50 1 75 1 75 1 64 2 00 2 00 3 00 2 75 2 00 2 00	1 33 1 25 1 25 1 25 1 50 1 20 1 25 1 75 1 25 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 6	12 12 12 12 12 12 12 12 12 12 12 12				6
51 52 53 54 55 56 57 58 59 60	17 22 15 113 40 50 30 40 33 103	2 50 1 50 2 00 2 50, 1 67 2 00 2 50 2 50 2 50 2 50	1 50 1 00 1 00 1 62 1 25 1 00 1 50 1 67 1 75 1 33	9 12 10 10 10 10 10 10 10 10	9 12 10 9 10 10 10 10 10 10	9 12 10 91 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	9 12 12 12 12 12 12 12 12 12 12	3			-

### LEATHER — Continued.

	ber s.	AVERAGI	E DAY's				yed ab-	Ti	ME E	MPLOT	TED, I	N
ESTAB-	verage numb of employés.	WAGES		Hour	s of I	ABOR.	emplo sh est ent.			ONTH		
MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	time.	½ time,	time.	Idle.
No. 61 62 63 64 65 66 67 68 69 70	45 19 78 45 26 30 8 10 60 20	\$2 00 2 50 2 50 2 50 2 50 2 50 2 50 2 25 2 50 2 00 1 50	\$1 00 1 25 1 50 1 50 1 50 1 25 1 25 1 00 - 1 17	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 11 12 12 12 12 12 12	-	-	1	
71 72 73 74 75 76 77 78 79 80	120 12 40 20 59 64 52 40 40 45	2 50 2 67 2 00 2 50 2 50 2 00 1 50 3 00 2 00 2 00	1 33 1 60 1 50 1 50 1 50 1 17 1 25 1 33 1 50 1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12				7 - 2
81 82 83 84 85 86 87 88 89 90	18 15 40 35 20 30 7 25 35 50	2 50 1 75 2 00 2 50 2 00 2 00 2 00 2 00 2 00 2 0	1 50 1 50 2 00 1 50 1 00 1 00 - 1 50 1 66	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 0 0	12 12 12 12 12 11 12 11 12 12 12	12 7 12 12 12 12 12 6 12 12 12 12	3		5 - 2	1
91 92 93 94 95 96 97 98 99	20 18 42 80 21 35 20 13 30 20	2 00 1 75 1 75 2 50 2 00 2 00 2 00 2 16 2 00 2 00 2 00	1 50 1 50 1 50 1 50 1 50 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				
101 102 103 104 105 106 107 108 109	35 12 35 18 13 60 30 10 16 17	2 00 1 50 2 25 2 50 1 75 2 00 1 50 2 50 1 50 2 50	1 50 1 50 1 50 1 50 1 50 1 50 1 25 1 33 1 75	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12				
111 112 113 114 115 116 117 118 119	25 54 14 31 12 18 40 20 14 20	2 50 2 50 1 50 2 00 1 75 2 50 2 50 1 50 2 00 3 00	1 50 1 50 - 1 50 - 1 50 1 75 1 00 1 50 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12 12 1			3	

LEATHER — Concluded.

Estab-	Average number of employés.	Averag Wages		Hour	s of L	ABOR.	Months employed in each estab- lishment.	Tı	ме Е	MPLO'		N
LISH- MENTS.	Average of em	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months e in eac lishme	Full time.	3/4 time.	2/3 time.	½ time.	Idle.
No. 121 122 123 124 125 126 127 128 129 130	55 30 15 17 29 23 12 118 30 21	\$1 33 2 75 1 33 2 00 2 00 2 00 2 00 1 66 2 00 1 66 3 00	\$1 00 1 00 - 1 50 1 25 1 50 1 50 1 25 1 17 1 50	10 10 10 10 10 10 10 10 10	10 8 10 10 10 10 10 10 10 10	10 9 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 10 12 12 12 12 12 11 12 11 12	1		2	
131 132 133 134 135 136 137 138 139 140	17 18 10 15 50 40 13 23 75 24	2 00 1 75 2 00 1 67 2 50 2 00 2 00 1 50 1 65 2 50	1 50 1 50 1 50 1 33 1 33 1 33 1 33 1 33 1 33 1 33	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 11 11 12	12 12 12 12 12 12 12 12 12 12	- - - - - - 5 -			- - - - 4 1
141 142 143 144 145 146 147 148 149	35 7 15 18 12 20 30 23 30 70	2 00 5 00 2 00 3 50 2 00 2 00 3 00 2 00 2 00 2 00	1 50 1 50 1 25 1 00 1 00 1 00 2 00 1 67 1 50 1 25	10 10 10 10 10 10 10 12 10 10	10 10 10 10 10 10 10 12 10 10	10 10 10 10 10 10 10 12 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				
151 152 153 154 155 156 157 158 159 160	18 200 22 50 22 10 25 20 13 18	2 50 2 50 1 75 2 50 2 00 2 50 2 00 2 50 2 00 2 62 2 00	1 25 1 50 1 00 1 50 1 33 1 75 1 50 - 1 00 1 50	10 10 9 10 9 10 10 10 10	10 10 9 10 9 10 10 10 10	10 10 9 10 9 10 10 10 10	12 12 12 12 12 12 12 12 12 12 11	12 12 12 12 12 12 12 12 12 12			11111111	

#### MACHINES AND MACHINERY.

							ll I					
No. 1	10	\$2 00	-	10	10	10	12	12	_	_	_	-
2	18	2 00	\$1 50	10	10	10	12	12	-	_	-	_
3	135	2 50	1 50	10	10	10	12	12	-	_	-	-
4	12	2 50	1 50	10	10	10	12	12	-	-	-	-
5	188	1 75	1 00	10	10	10	12	12	-	-	-	-
6	14	2 05	1 50	10	10	10	12	12	-	_	_	_
7	20	2 00	1 25	10	10	10	12	12	-	_	_	_
8	32	2 25	1 00	10	10	10	12	12	-	_	-	_
9	20	2 70	1 50	10	10	10	12	12	-	-	-	-
10	10	3 00	1 25	10	10	10	12	12	-	-	_	_

### MACHINES AND MACHINERY — Continued.

				-								
ESTAB-	Average number of employés.	Average		Hour	s of I	ABOR.	employed h estab- nt.	Tı	ме Е М	MPLOY		И
LISH- MENTS.	Average of emp	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage	Months employed in each estab- lishment.	Full time.	3/4 time.	% time.	½ time.	Idle.
No. 11 12 13 14 15 16 17 18 19 20	1,145 90 35 26 16 17 12 16 22 130	\$1 60 2 00 1 75 2 25 2 00 2 50 2 50 2 25 2 00 2 25 2 00 2 25 2 00	\$1 13 1 15 1 10 1 25 1 25 1 00 1 50 1 75 1 25 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12				
21 22 23 24 25 26 27 28 29 30	19 19 47 10 70 20 12 31 19	1 50 2 00 2 50 3 00 1 80 3 00 3 00 2 25 2 50 2 25	1 25 1 50 2 00 2 00 1 35 2 00 2 25 1 25 1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12		-		
31 32 33 34 35 36 37 38 39 40	43 12 12 12 252 46 12 14 30 18	1 75 3 00 1 75 1 75 2 25 2 50 2 00 3 00 2 25 2 00	1 00 2 50 1 50 1 50 1 50 1 30 1 25 1 50 1 25 1 35	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12	2	1		
41 42 43 44 45 46 47 48 49 50	12 18 518 8 8 10 8 52 39 18	2 25 2 25 2 00 2 75 2 00 2 25 2 00 2 30 2 25 2 15	1 00 - 1 25 1 65 1 50 1 25 1 75 1 25 1 00 1 75	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12			111111111	
51 52 53 54 55 56 57 58 59 60	27 90 22 125 35 18 327 550 20 127	1 75 1 70 2 00 2 25 2 00 2 50 2 25 2 00 2 00 2 0	1 25 90 1 00 1 00 1 00 1 00 1 20 1 10 1 25 1 35	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 8 12 12 12 12 12 12 12 7 12	12 8 12 12 12 12 12 12 12 12			11111111	4 5
61 62 63 64 65 66 67 68 69 70	24 35 40 48 15 300 70 50 15 9	2 00 2 50 3 00 2 30 2 25 2 50 2 00 2 50 2 00	1 00 1 25 50 1 10 1 25 1 00 1 25 1 75	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10	12 12 12 5 12 12 12 12 12 12 12	12 12 12 5 12 12 12 12 12 12	-			7

# MACHINES AND MACHINERY — Continued.

	MI.	ACHINE	S AND	MA	CHII	A 1517 1	. — 00	)116111	ueu.			
ESTAB-	Average number of employés.	Average Wages		Hour	s of L	ABOR.	Months employed in each estab- lishment.	TI		IPLOY	ED, I	N
MENTS	Average num of cupployés.	Skilled Mechanic	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months in eac lishme	Full time.	¾ time.	2/3 time	time.	Idle.
No. 71 72 73 74 75 76 77 78 79 80	20 34 50 24 75 32 10 38 250 70	\$2 50 2 50 2 50 2 50 2 50 2 50 2 30 2 00 2 50 2 46 2 45	\$1 50 1 50 1 40 1 75 1 50 1 40 1 25 1 00 1 50 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 8 10 10 10 10 10	10 10 10 9 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 6 12 12 12 12 12 12	6	-		
81 82 83 84 85 86 87 88 89 90	25 27 50 75 53 155 32 12 8 350	2 50 2 25 2 50 2 50 2 37 2 75 2 25 2 50 2 75 2 75	1 00 1 25 1 25 1 83 1 50 1 67 2 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12			-	-
91 92 93 94 95 26 97 98 99	10 8 100 20 20 9 65 5 100 12	2 50 2 75 2 50 2 50 3 00 2 50 3 00 2 25 2 75 2 25	1 50 2 00 1 50 1 50 1 50 1 50 2 00 - 1 50 2 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12 12 1	- - - - 4 -	-		
$\begin{array}{c} 101 \\ 102 \\ 103 \\ 104 \\ 105 \\ 106 \\ 107 \\ 108 \\ 109 \\ 110 \\ \end{array}$	85 26 15 15 10 15 9 35 45 75	2 25 2 25 2 50 2 50 2 50 2 50 2 50 2 50	1 50 1 50 - 1 50 - - - 1 50 1 50 2 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 9 9	$\begin{array}{c} 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 $	9 12 12 12 12 12 12 12 12 12 12	9 12 12 12 12 12 12 12 12 12 12 12				3
111 112 113 114 115 116 117 118 119 120	16 10 18 10 12 15 16 8 30 118	5 00 2 75 2 50 2 50 2 50 2 50 2 25 2 00 2 48 2 25 2 50	2 00 - - 1 25 1 25 - 1 50 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 10 12 12	12 12 12 12 12 12 12 12 10 12 12				
121 122 123 124 125 126 127 128 129 130	12 30 18 12 8 10 300 125 155 18	2 25 3 50 2 25 2 50 2 25 2 00 2 50 2 50 2 50 2	1 67 - 1 50 1 50 2 00 1 53 1 50	10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				-

### MACHINES AND MACHINERY — Concluded.

ESTAB-	rage number employés.	Averag Wages		Hour	s of I	LABOR.	Months employed in each estab- lishment.	Tı		MPLO ONTH	YED, I	IN
MENTS.	Average of empl	Skilled Mechanic.	Ordinary Laborer.	May to Nov	Nov. to May.	Year- ly av- erage.	Months empine cach elishment.	Full time.	3/4 time	% time.	½ time.	Idle.
No. 131 132 133 134 135 136 137 138 139 140	45 265 60 21 51 150 760 75 170 40	\$2 10 1 90 2 00 3 00 3 00 2 25 2 00 2 40 2 50 2 50	\$1 35 1 00 1 50 2 00 1 50 1 25 1 10 1 30 1 50 1 75	10 10 10 10, 10 10 10 11 11 11	10 10 10 10 10 10 10 10 11 11	10 10 10 10 10 10 10 10 11 11 11	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12	-	-		
141 142 143 144 145 146 147 148 149 150	200 200 50 120 561 56 44 44 325 12	2 50 2 50 2 50 2 25 2 37 2 30 1 90 3 00 2 35 2 50	1 25 1 50 1 25 1 40 1 25 1 50 1 25 1 75 1 75 1 75	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12		-		-

### METALS AND METALLIC GOODS.

No. 1 2 3 4 5 6 7 8 9	25 20 100 40 12 30 196 145 100	\$2 00 2 00 2 25 2 25 2 50 2 00 2 50 2 00 2 50 2 2 50 2 50	\$1 50 1 25 1 25 1 50 1 50 1 75 1 00 1 00 1 25 2 00	10 10 10 10 10 10 10 10 10 10 9 5-6 10	10 10 10 8 10 10 10 10 9 5-6 10	10 10 10 9 10 10 10 10 9 5-6	12 12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12	9	 	
11 12 13 14 15 16 17 18 19 20	11 60 16 20 18 8 20 10 70 60	2 75 2 50 2 00 2 50 2 50 2 75 2 00 2 50 2 75 2 00 1 97	1 50 60 1 00 1 50 1 00 1 75 1 25 1 50 1 25 1 00	10 10 10 10 10 10 10 10 10 10	10 7 10 10 10 10 10 10 10 10	$\begin{array}{c} 10 \\ 8\frac{1}{2} \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 1$	12 12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 11 12			
21 22 23 24 25 26 27 28 29 30	7 50 7 16 20 200 16 18 70 20	2 50 2 25 3 00 3 00 3 00 1 50 2 50 2 00 1 75 2 25	1 40 - 1 25 1 00 1 25 1 00 - 1 40	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 91 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 8 12 12 12 12 12 10 12 8	- - - - - - - 4	 4	

# METALS AND METALLIC GOODS — Continued.

ESTAB-	number oloy és.	Average Wages		Ногя	s of L	ABOR.	Months employed in each estab- lishment.	Tı	ме Е М	MPLOY		
MENTS.	Average nu of employ	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months of in each lishme	Full time.	¾ time.	½ time.	½ time.	ldle.
No. 31 32 33 34 35 36 37 38 39 40	72 75 20 18 10 350 25 25 11 40	\$2 25 2 75 6 00 2 25 2 00 1 75 2 25 3 00 2 00 2 00	\$1 25 1 25 2 50 1 33 1 25 1 25 1 25 1 25 1 50 1 40	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 6 12 12 12 12 12 12 12 12 12	8 6 12 12 12 12 12 12 12 7 6	4	-	111111111	6 6
41 42 43 44 45 46 47 48 49 50	30 10 25 15 25 28 13 10 28 21	3 00 2 50 2 50 4 00 2 25 2 00 2 00 2 25 2 00 4 00	1 00 2 00 1 50 1 50 1 25 1 25 1 50 1 25 1 25 2 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 9 10 10 10 9 10	10 10 10 10 10 91 10 10 10 9	9 12 12 12 12 12 12 12 12 12 12	9 12 12 12 12 12 12 12 12 12 12				3
51 52 53 54 55 56 57 58 59 60	10 50 25 11 36 30 30 76 134 35	4 00 2 00 1 75 2 20 2 75 2 00 3 50 3 00 2 50 3 00	1 50 1 00 1 00 1 60 1 50 1 66 1 00 1 25 1 00 1 25	10 10 10 10 10 10 10 10 10	10 10 10 10 9 9 10 10 10	10 10 10 10 10 91 91 10 10 10	12 12 12 12 12 12 12 12 12 12 12	10 12 12 10 12 12 12 10 12 12 10	2 - 2 - 2 - 2		-	
61 62 63 64 65 66 67 68 69 70	55 75 80 35 70 42 25 51 35 40	2 75 2 50 3 00 3 00 2 50 3 00 2 50 2 00 3 00 2 50 2 00 3 00	1 00 1 00 1 00 2 00 1 00 2 00 1 50 1 00 1 00 1 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 11 12 12 11 12 12 12 12 12	10 10 11 10 10 10 11 12 11 12 10	2 2 2 2 2 - 1 - 2		-	1
71 72 73 74 75 76 77 78 79 80	25 35 20 26 108 120 65 26 12 94	2 50 2 50 3 00 3 00 2 50 2 75 4 00 2 80 3 00 2 85	2 00 1 00 1 25 1 50 1 50 1 50 1 00 1 50 1 00 1 45	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	11 11 12 11 12 10 11 10	11 11 6 12 11 9 10 11 8 10	- 2 - 3 - - 2 1	2	1	1 1 1 - 1 - 2 1 2 1
81 82 83 84 85 86 87 88 89	110 42 48 65 15 45 45 65 39 10	2 50 2 50 3 00 2 50 2 50 3 00 2 50 2 25 2 50 2 50 2 50 2 50	1 50 1 50 2 00 1 00 1 50 1 00 1 00 1 00 1 00 1 75	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 11 12 11 12 11 12 11 12	11 12 12 11 7 9 11 11 11 12 12	1 2 1	5		1 1 1

### METALS AND METALLIC GOODS — Continued.

ESTAB-	number loyés.	AVERAG. WAGES		Hour	RS OF	Labor.	mployed n estab- nt.	Tı		MPLO IONTH	YED,	IN
MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	34 time.	2/3 time	time.	Idle.
No. 91 92 93 94 95 96 97 98 99 100	14 75 63 31 80 30 19 26 75 23	\$2 50 3 00 2 50 2 50 2 50 2 50 3 00 3 00 2 75 3 00	\$1 00 1 00 1 25 1 50 1 50 2 00 1 50 1 75 1 00	10 10 10 10 10 10 10 10 10 10	10 11 10 10 10 10 10 10 10 10	10 10½ 10 10 10 10 10 10 10 10	12 11 12 11 12 11 12 11 12 11 12	12 11 12 11 12 10 10 10 11 12	1 2		1	1 1 1 1 1 1
101 102 103 104 105 106 107 108 109 110	50 55 125 549 20 40 11 63 50 77	2 50 2 50 3 00 2 00 2 00 2 25 2 50 2 60 1 80	I 50 1 00 I 50 I 15 I 00 I 15 I 25 I 25	10 10 8 8 8 10 10 10 10 10 10	10 10 8 8 10 10 10 9 10 9	10 10 8 8 10 10 10 91 10 9	12 12 12 11 12 12 12 12 12 12	12 12 12 11 12 12 12 12 12 7 10		3	1	1 2
111 112 113 114 115 116 117 118 119 120	100 14 20 100 23 180 35 300 710 163	2 80 2 50 2 50 2 00 2 50 2 25 4 00 1 75 2 50 2 25	1 25 1 25 1 25 1 00 1 00 1 20 1 75 1 10 1 25 1 00	10 10 10 10 10 10 10 10 10 10	10 8 9 10 10 10 9 10 10	10 9 9½ 10 10 10 10 9½ 10 10	12 12 12 12 12 10 10 10 10 12 12	$ \begin{array}{c} 12 \\ 6 \\ 6 \\ 12 \\ 12 \\ 10 \\ 2 \\ 6 \\ 10 \\ 12 \\ 12 \end{array} $	- 6 6 	- - - 4 - -		112 2 2
121 122 123 124 125 126 127 128 129 130	88 33 314 58 40 115 300 25 19 60	3 00 3 00 3 25 2 25 1 90 3 00 2 25 2 25 3 75 3 00	1 00 75 1 00 1 00 75 1 50 1 00 1 25 1 50 1 33	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 11 5 - 12 12 12 12 12 12	12	7	1 - - - - 1	
131 132 133 134 135 136 137 138 139 140	50 8 50 20 60 20 18 10 100 14	2 25 2 25 2 50 1 75 2 25 2 25 2 25 1 75 2 25 2 20 2 00	1 62 1 50 1 75 1 25 1 50 1 68 1 50 	10 10 10 10 10 10 10 10 10 10	10 8 10 10 10 10 10 10 10	10 9 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12			-	-
141 142 143 144 145 146 147 148 149 150	70 125 22 15 60 21 86 605 105 410	2 50 2 50 3 50 2 25 3 25 1 50 2 00 3 02 4 50 3 50	1 00 1 50 - 1 50 1 50 1 50 - 1 20 1 38 1 75 1 50	10 10 10 10 10 10 10 9 1-6 9 1-6 8 <sup>2</sup> / <sub>3</sub>	$\begin{array}{c} 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 9 \\ 1-6 \\ 9 \\ 1-6 \\ 8_3^2 \end{array}$	10 10 10 10 10 10 10 10 9 1-6 9 1-6 83	12 12 12 12 12 12 12 12 11 11 11 11 11 1	$12 \\ 12 \\ 12 \\ 12 \\ 12 \\ 12 \\ 11 \\ 11 \\ $			-	

# TIME AND WAGES.

# METALS AND METALLIC GOODS — Continued.

-												
ESTAB-	Average number of employés.	Average Wages	l i	Hours	of L	ABOR.	Months employed in each estab- lishment.	Ti	ME EN	IPLOY ONTHS		N
LISH- MENTS.	Average of emp	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months e in eac lishme	Full time.	¾ time.	⅔ time.	½ time.	Idle.
No. 151 152 153 154 155 156 157 158 159 160	45 60 17 30 20 29 25 13 14 9	\$2 00 2 25 2 25 2 00 2 50 3 00 2 00 2 50 2 25 2 20	\$1 37 1 50 1 75 1 50 1 00 - - 1 50 1 50 1 50 1 67	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12	1111111			
161 162 163 164 165 166 167 168 169 170	10 40 18 11 32 15 40 180 39 28	2 33 2 50 2 50 2 50 2 50 2 50 1 95 2 50 3 00 2 25 2 50	2 00 1 50 - 1 75 1 50 - 1 25 1 25 1 33 1 50	10 10 10 11 10 10 10 10 10	10 10 10 11 10 10 10 10 9 9	10 10 10 11 10 10 10 10 10 91 91	12 12 9 12 12 12 12 10 12	12 12 9 10 12 12 12 10 12	2 2	-		3
171 172 173 174 175 176 177 178 179 180	94 22 100 65 20 28 14 11 12 10	2 75 3 50 2 50 2 50 2 25 2 50 2 50 2 25 2 50 2 25 2 50 2 25 2 50	1 50 1 50 1 25 1 00 1 33 1 50 1 50 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 11 11 10	10 10 10 10 10 10 10 10 10,1 10	10 12 12 12 12 12 12 12 12 12 12	10 12 12 12 12 12 12 12 12 12 12	-			2
181 182 183 184 185 181 187 188 189	12 53 12 13 10 44 90 40 8 20	6 00 2 40 3 00 2 25 2 75 2 00 2 75 2 25 2 00 2 00 2 00	1 39 1 25 1 75 1 50 1 50 1 00	8 10 10 10 10 10 10 10 10 10	8 10 10 10 10 10 10 10 10 10	8 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12			-	-
191 192 193 194 195 196 197 198 199 200	9 13 8 15 11 32 36 34 39	3 00 3 00 2 00 3 00 2 00 2 00 2 00 2 50 1 87 2 12	2 00 - 1 25 1 50 1 00 1 00 1 50 - 1 50	10 9 10 10 10 10 10 10 10 10 8	10 9 10 9 10 10 10 10 10 10 8	10 9 10 9½ 10 10 10 10 10 10 8	12 12 12 12 12 12 12 12 12 12 12 12	9 12 12 12 12 12 12 12 12 12 12			3	
201 202 203 204 205 206 207 208 209 210	90 11 8 24 50 35 10 7 38 11	2 50 3 00 2 50 2 00 3 50 2 50 2 50 2 50 2 75 2 50	1 00 2 00 2 00 1 00 1 25 1 00 1 67 1 50 1 50	10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	11 12 12 12 12 11 11 12 12 12 12	11 12 12 12 12 11 12 12 12 12 12				1

# METALS AND METALLIC GOODS - Concluded.

ESTAB-	rage number employés.	AVERAGE WAGES		Hour	s of L	ABOR.	Months employed in each estab- lishment.	Tı		MPLO	FED, I	N
MENTS.	Average of emp	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months of in each lishme	Full time.	¾ time.	% time.	½ time.	Idle.
No. 211 212 213 214 215 216 217 218 219 220	12 20 16 18 50 40 20 64 8 21	\$3 50 1 67 1 25 1 00 2 00 3 00 2 00 2 25 2 50 3 00	\$1 50 1 00 1 12 67 1 00 2 50 1 00 1 25 1 25 2 00	10 10 10 10 10 10 10 10 10 10	9 10 10 10 10 10 10 10 10 11	$9\frac{1}{2}$ $10$ $10$ $10$ $10$ $10$ $10$ $10$ $10$	12 12 12 12 12 12 12 12 12 12 12	12 12 8 12 12 12 12 12 12 12 12	3	1	-	3
221 222 223 224 225 226 227 228 229 230	23 10 40 40 35 15 15 60 14 10	3 50 2 50 2 50 2 25 2 50 2 50 2 50 2 50 2	2 00 1 50 1 75 1 50 1 50 1 75 1 00 1 50 2 00 1 50	10 10 10 9 9 10 10 10 10 8	10 8 9 10 10 10 10 10 8	10 10 9 9 91 10 10 10 10 8	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12	-		-	
231 232 233 234 235 236 237 238 239 240	18 24 80 11 204 28 10 20 25 30	3 00 3 00 3 00 2 25 2 75 2 25 2 50 4 00 3 00 2 25	1 00 1 50 75 1 50 1 00 1 00 2 00 1 00 1 50	10 9 10 10 10 10 8 9 10	10 9 10 10 10 10 10 10 10 10	10 9 10 10 10 10 10 9 9 10	12 12 12 12 11 12 12 12 12 12	8 12 12 12 11 11 12 4 12 12	4 4	- - - - - - 12	4	1
241 242 243 244 245 246 247 248 249 250	185 46 12 115 135 60 75 2,300 90 17	2 00 2 50 3 50 1 75 2 00 1 80 2 00 2 50 2 50 2 75	1 25 1 25 1 50 1 50 1 50 1 30 1 25 1 35 1 40 2 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12	-	-	-	
251 252 253 254 255 256 257 258 259 260	45 38 130 22 15 16 224 25 33 400	2 75 2 83 2 25 2 00 2 25 2 75 2 50 2 50 2 50 2 50 2 00	1 50 1 42 - 1 50 - 2 00 1 37 1 50 1 00 1 25	10 10 10 10 9 10 8 10 10	9 10 10 10 9 10 8 10 10	9½ 10 10 10 10 9 10 8 10 10	12 4 12 12 12 12 12 5 4 10 12	12 4 12 12 12 12 12 5 4 10 12	-	-	-	- - - - 7 8 2
261 262 263 264 265 266 267 268 269 270	100 70 65 90 215 95 200 125 150 80	2 50 2 00 3 00 2 42 5 00 6 00 2 25 2 25 2 25 1 60	1 00 1 10 1 50 1 28 1 00 2 00 1 10 1 10 1 25	10 9 5-6 10 10 10 10 11 10 10 11	9 5-6 10 10 10 10 10 11 10 10	9½ 9 5-6 10 10 10 10 11 10 10 10 10 2	12 9 12 12 12 12 11 11 11 12 12	12 9 12 12 7 12 11 11 11 12 12	-	-	5	3 1 1 1

# MUSICAL INSTRUMENTS.

ESTAB-	Average number of employés.	Average Wages		Hour	s of L	ABOR.	Months employed in each estab-lishment.	Tı	ме Е	MPLOT		N
MENTS.	Average of em	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months of in eac lishme	Full time.	time.	% time.	½ time.	Idle.
No. 1 2 3 4 4 5 6 7 8 9 10	242 26 340 115 14 30 8 12 20 80	\$2 45 2 50 2 75 2 75 2 3 00 2 00 2 50 3 00 2 30 2 30 3 50	\$1 44 1 00 1 25 1 50 1 50 - 1 00 - 1 50	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 10 12 12 12	12 12 12 12 12 12 12 10 12 12 19		-	-	
11 12 13 14 15 16 17 18 19 20	150 12 35 214 15 28 150 30 50 460	3 00 2 75 2 50 2 50 2 50 3 50 3 00 3 00 3 00 3 50	1 75 1 25 1 50 1 75 1 50 1 50 2 00 2 00 1 80	10 10 10 10 10 10 10 10 10	10 10 9 9 10 10 10 10 10	10 10 91 91 91 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 6 10 12 12 12 12 12 12 12	2	3	- - 3 - - - - - 2 -	
21 22 23 24 25 26 27 28 29 30	75 16 20 13 15 18 15 60 32 55	3 00 2 25 2 50 2 50 2 50 3 00 2 00 2 00 2 50 3 00	2 00 1 50 1 50 1 75 1 75 1 75 1 25 2 50	9 9 10 10 10 10 10 10 10 8	9 8 10 10 10 10 10 10 10 10	$\begin{array}{c} 9 \\ 8\frac{1}{2} \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 8\frac{1}{2} \end{array}$	12 12 12 12 12 12 12 12 12 12 12	12 10 12 12 12 12 12 12 12 12 12	-	2	-	-
31 32 33 34 35 36 37 38 39 40	20 20 17 22 135 85 90 28 17 37	4 00 3 00 2 00 3 00 3 00 1 50 2 50 2 20 2 50 1 50	2 50 1 50 2 00 1 25 1 37 1 25 - 1 50 1 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12		-		-

#### PAPER.

No. 1 2 3 4 4 5 6 6 7 8 9 10	42 16 17 10 10 135 20 38 250 50	\$2 00 1 25 2 18 2 00 2 50 2 00 2 00 2 00 1 90	\$1 30 1 50 1 10 1 25 1 50 1 25 1 50 1 25 1 25 1 25 1 25	10 10 10 10 10 10 10 10 11 11 10 12	10 10 10 10 10 10 10 10 11 10 12	10 10 10 10 10 10 10 10 11 11 10 12	12 11 11 12 12 12 11 12 11 12 11	12 11 11 12 - 12 9 12 12 12 9	9 2 -		3 2	1 1 - 1
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# PAPER — Concluded.

					-	CIGG						
ESTAB-	Average number of employés.	AVERAG WAGES		Hour	RS OF	LABOR.	Months employed in each estab- lishment.	T	ME E	MPLO ONTH	,	N
MENTS.	Average of em	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- crage.	Months (in each lishme	Full time.	time.	% time.	time.	Idle.
No. 11 12 13 14 15 16 17 18 19 20	30 19 40 73 86 117 100 39 29 25	\$1 25 2 00 1 33 1 75 2 25 2 00 1 75 2 50	\$1 00 1 25 1 50 1 25 1 25 1 25 1 25 1 42 1 25 1 25	9 10 10 10 10 10 10 10 10 10	9 10 10 10 10 10 10 10 10 10	9 10 10 10 10 10 10 10 10 10	12 11 12 12 12 12 12 12 12 12 12	12 11 12 10 12 12 12 12 12 10 5	6		2 2 1	1
21 22 23 24 25 26 27 28 29 30	22 15 38 135 250 39 16 24 285 96	1 50 1 50 1 25 1 75 1 10 1 50 1 25 2 00 2 00	1 00 1 25 1 25 1 25 1 33 1 10 1 25 1 00 1 13 1 25	10 11 10 10 10 12 10 12 10 10 10 <sub>12</sub>	10 11 10 10 10 12 10 11 10 11	10 11 10 10 10 12 10 11½ 10 10¼	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12		1111111	1	
31 32 33 34 35 36 37 38 39 40	90 20 22 76 28 130 290 229 120 175	1 75 2 08 1 65 2 00 2 00 2 00 1 75 1 87 2 00	1 25 1 25 1 25 1 50 1 00 1 10 1 25 1 25 1 25 1 21 1 35	12 12 12 10 10 10 10 10 10	12 12 12 10 10 10 10 10 10	10 10 12 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 11				
41 42 43 44 45 46 47 48 49 50	155 121 151 58 20 50 234 114 10 473	1 50 2 00 2 00 1 35 2 00 1 50 1 50 1 45 -	1 12 1 10 1 25 1 10 1 37 1 25 1 12 1 10 1 25 1 35	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	11 12 12 12 7 11 12 12 12 12	11 12 12 12 7 11 12 12 12 12				1
51 52 53 54 55 56 57 58 59 60	75 100 153 200 30 25 350 48 40 88	1 51 1 50 1 75 3 00 3 00 4 00 2 50 2 75 2 00 1 75	1 10 1 00 1 00 1 25 1 25 1 50 1 25 1 10 1 00 1 25	10 10 10 10 10 10 10 10 10 10	10 9 10 10 10 10 10 10 10	10 9½ 10 10 10 10 10 10 10 10	12 11 12 12 12 12 12 12 12 12	12 11 12 12 12 12 12 12 12 12 11			- - - - - 1	1
61 62 63 64 65 66 67 68 69 70	12 82 77 174 60 35 80 15 38 40	2 00 2 25 1 75 3 50 2 15 3 50 2 50 2 50 1 00	1 25 1 00 1 50 1 00 1 67 1 50 1 00 1 25 1 50 60	10 10 10 10 9 10 10 10 10	10 10 10 10 9 10 9 10 9	10 10 10 10 9 10 9 10 9 10	12 12 7 10 12 12 12 12 12 12 12	12 12 7 10 12 12 12 12 12 12 12 12 12			-	5 2

# PRINTING AND PUBLISHING.

Estab-	Average number of employés.	Averagi Wages		Hour	s of L	ABOR.	Months employed in each estab- lishment.	Tı		MPLO:	TED, I	N
LISH- MENTS.	Average of empl	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months e in eac lishme	Full time.	¾ time.	% time.	1/2 time	Idle.
No. 1	524 57 125	\$3 33 3 00 2 50	\$1 50 1 00 1 25	10 10 10	10 10 10	10 10 10	12 12 12	12 12 12	-	-	-	-
2 3 4 5 6 7 8	285 37 48	2 50 2 50 2 00 2 00 2 00 2 00 2 00 2 50	$\begin{array}{ccc} 1 & 00 \\ 1 & 25 \\ \hline & 75 \end{array}$	10 10 10	10 10 10	10 10 10	12 12 12	12 12 12	-	-	-	=
7 8 9 10	27 17 24 23	2 00 2 00 2 50 2 00	1 00 1 50 1 00 1 25	10 10 10 10	10 10 10 10	10 10 10 10	12 12 12 6	12 12 12 6	-	-	-	- - 6
11 12	12 11	1 50 2 00	1 00 1 50	10 9	10 9	10 9	12 12	12 12	-	-	-	-
13 14 15	10 10 17	1 75 2 50 2 00	1 00 2 00	10 10 10	10 10 10	10 10 10	12 12 12	12 12 12	-	- -	-	-
16 17 18	20 21 18	2 00 2 00 2 00 2 00 2 00	1 00 1 25 1 50	10 10 8	10 10 8	10 10 8	12 12 12	12 12 12	-	-	-	-
19 20	27 32	2 00 2 50 3 00	1 50 1 25	10 10	10 10	10 10	12 12	12 12	=	-	-	-
21 22 23	27 18 16	2 50 2 00 1 50	60 1 00 1 25	10 10 10	10 10 10	10 10 10	12 12 12	12 12 12	-	-	-	-
24 25 26	60 152 31	3 50 2 30 2 75	1 00 1 25	9 10 10	9 10 10	9 10 10	12 12 12	12 12 12	-	-	-	-
27 28 29	18 16 20	3 00 2 25 2 50	1 00 1 00 75	10 10 10	10 10 10	10 10 10	12 12 12	12 12 12		- -	-	
30	25 11	4 00 2 50	2 50 1 50	10	8	10	12	12 12	_	-	_	_
32 33 34	38 18 60	2 50 2 50 2 50 2 50 2 50	1 00 1 50 1 00	10 9 10	10 9 10	10 9 10	6 12 6	6 12 6	=		-	6
35 36 37	110 100 13	1 50 3 00	1 00 75 1 50	10 10 10	10 10 10	10 10 10	12 12 12	5 12 12	7 -	-	-	-
38 39 40	38 15 25	2 00 3 00 2 50	1 50 1 50 1 00	10 10 10	10 10 10	10 10 10	12 12 12	12 12 12	-	-	-	-
41 42 43	20 35 27	2 50 2 84 2 25	1 50	9 9 10	9 9 10	9 9 10	12 12 12	12 12 12	-	_	_	_
44 45 46	26 14 10	2 84 2 25 2 83 2 50 3 00	1 50 2 00	10 10 9 9	10 9 9	10 10 9 9	12 10 10 12	12 10 10 12	-	-	-	2
47 48 49	25 136 270	2 50 3 33 2 75	1 00 1 50 1 00	10 10 10	9 10 10	$ \begin{array}{c c} 91 \\ 10 \\ 10 \end{array} $	12 12 12 12	12 12 12 12	-	-	-	- - -
50	90	4 00	$\begin{bmatrix} 1 & 00 \\ 2 & 00 \\ 1 & 00 \end{bmatrix}$	10	10	10	12	12	-	-	_	-
51 52 53 .	60 5 14 11	$ \begin{array}{c} 3 & 00 \\ 4 & 00 \\ 2 & 75 \\ 2 & 50 \end{array} $	3 00 1 50 1 50	8 10 10	8 10 10	8 10 10	12 12 12 12	12 12 12 12	-		-	-
54 55 56 57	20 30 30	2 50 2 00 3 00 2 50 2 00 3 00	75 1 50 1 00	10 10 10 10	10 10 10 9	10 10 10 91	12 12 12 12	12 12 12 12	=	-	-	-
58 59 60	8 100 50	2 00 2 00 3 00 3 00	1 00	9 10 10	9 10 10	9 10 10	12 12 12 12	12 12 12 10	=	-	- 2	-
- 00	00	3 00	1 00	10	10	10	1				-	

### PRINTING AND PUBLISHING — Concluded.

						-	-					
ESTAB-	Average number of employés.	AVERAGE WAGES		Hour	s of L	ABOR.	mployed n estab- nt.	Tı	мв Е М	MPLO:		N
LISH- MENTS.	Average of em	Skilled Mechanic,	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	34 time.	2/3 time	½ time.	ldle.
No. 61 62 63 64 65 66 67 68 69 70	80 75 15 35 20 24 35 18 63 57	\$3 00 2 00 2 25 2 50 2 30 2 50 2 50 3 50 2 50 2 50 2 50	\$1 25 1 75 1 75 1 00 1 00 1 50 2 00 1 00	10 10 10 9 10 9 10 9 10	10 10 10 9 10 9 10 8 10	10 10 10 9 10 9 10 8½ 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 9 12 12 12 12 12 12 12 12			3	
71 72 73 74 75 76 77 78 79	12 19 18 14 14 12 12 75 17	2 50 2 50 3 50 3 00 2 67 2 00 2 50 2 50 2 75	1 33 1 00 2 00 1 00 1 00 1 50 1 50 1 75 1 00 1 50	9 10 10 10 10 10 10 10 9 9	9 9 10 10 10 10 10 10 10 10	9 91 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12		1111111	11111111	
81 82 83 84 85 86 87 88 89	130 36 100 20 20 10 17 33 300 14	2 50 3 00 2 25 1 75 2 50 2 50 2 50 3 00 3 00 2 50	1 00 1 50 1 50 1 00 1 50 1 50 1 50 1 66 2 00 1 50	10 9 10 10 10 9 10 9 10	9 9 10 10 10 9 10 9 10	91 9 10 10 10 9 10 9 10 9	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 8 12 12		- - - - 1		
91 92 93 94 95 96 97 98 99	60 450 15 10 6 30 30 60 22 100	3 00 3 00 3 00 2 00 3 00 2 50 2 50 2 50 3 25 2 20 2 85	1 00 1 00 1 00 2 00 1 00 1 25 1 75 2 50	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12			111111111	

#### RUBBER AND ELASTIC GOODS.

No. 1 2 3 4 5 6 7 8	200 16 48 103 39 60 16	\$3 00 2 50 - - 2 00 2 00 2 25	\$1 12 1 25 - - 1 25 1 75 1 45	10 10 10 10 10 9 10	10 10 10 10 10 9 10	10 10 10 10 10 10 10	12 12 12 12 12 9 12 12	11 12 12 12 12 9 12 12 12			1	3
7	16	2 00	1 75	10	10	10	12	12	-	-	-	-
8 9	$\frac{75}{125}$	2 25 1 55	1 45 1 20	10	10	10 10	12 12	12	_	_	-	_
10	50	1 50	1 00	10	10	10	12	12	_	_	-	-
								Į				

# TIME AND WAGES.

# RUBBER AND ELASTIC GOODS - Concluded.

Езтав-	Average number of employés.	AVERAGE WAGES		Hour	s of L	ABOR.	employed ch estab- ent.	Ti		MPLO	YED, I	N
LISH- MENTS.	Average of emp	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May	Year- ly av- erage.	Months emplines emplies emplies emplies emplines emplies empl	Full time.	¾ time.	⅔ time.	½ time.	Idle.
No. 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25	130 80 235 48 122 235 207 411 40 73 35 23 45 213	\$2 00 2 00 2 00 1 60 - - 1 80 2 50 1 75 3 00 2 00 2 00 2 00 2 65 2 00	\$1 00 1 00 1 00 50 1 00 1 25 1 25 1 25 1 30 1 25	10 9 10 10 10 10 10 10 11 10 10 11 10 10 10	10 8 10 10 10 10 10 10 10 10 10 10	10 8½ 10 10 10 10 10 10 10 10 10 10	12 8 12 12 12 12 12 12 12 12 12 12 12 12 12	12 8 12 12 12 12 12 12 12 12 12 12 12			-	4

#### STONE.

No. 1 2 3 4 4 5 6 7 8 9 10	5 22 10 8 20 20 14 15 10	\$3 00 2 25 2 50 2 25 2 50 2 00 2 25 1 75 3 00 2 00	\$1 50 1 50 2 00 1 00 1 25 - 1 25 2 00 1 75	10 10 10 10 10 10 10 10 10 10	9 9 8 8 8 10 10 9 8	9½ 9½ 9 9 9 10 10 9½ 9	12 12 12 12 12 10 12 12 12 12 12	12 12 8 12 12 12 9 12 11 6 12	4	 - - 1 1	2
11 12 13 14 15 16 17 18 19 20	15 6 25 21 30 20 70 6 15 30	2 25 3 25 2 50 2 50 2 50 2 25 3 00 4 00 2 50 3 00	1 00 2 00 1 00 1 00 1 50 	10 10 10 10 10 10 10 9 10 10	10 9 10 9 10 10 10 8 10 9	10 9½ 10 9½ 10 10 10 9½ 10 9 10 9	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 10 12 12 12	2	111111111	
21 22 23 24 25 26 27 28 29 30	30 23 7 60 100 27 130 20 150 15	2 00 2 50 2 50 2 25 2 50 2 50 2 50 1 60 1 75 1 75 2 50	1 00 2 00 1 75 1 00 1 50 1 50 - 1 33 1 25 1 50	9 9 10 10 10 10 10 10 10 10	9 8 10 9 10 10 10 10 8	9 9 10 9 10 10 10 10 10	12 9 12 12 12 8 12 12 12 12 12	12 9 12 12 8 12 12 12 12 12	11111111		3 - 4
31 32 33 34 35 36 37 38 39 40	160 45 50 20 20 50 50 15 10 9	2 00 2 50 2 50 2 50 2 50 2 50 2 50 2 50	1 25 1 50 1 50 1 50 1 50 1 50 1 50 2 00 2 00 2 00	10 10 10 10 10 10 10 10 10 10	8 9 9 9 9 9 9 9 8 9	9 9 12 9 12 9 12 9 12 9 12 9 12 9 9 12 9 9 9 9	12 12 6 12 12 12 12 12 12 12 12 12	7 12 6 12 12 12 8 8 8	5 - - - 4 4 4		6

### TOBACCO.

Estab-	Average number of employés.	Averagi Wages		Hour	s of L	ABOR.	Months employed in each estab- lishment.	T		MPLO ONTH	YED, I	N
LISH- MENTS.	Average numl of employés.	Skilled Mechanic	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months of in each lishmer	Full time.	34 time.	% time.	time.	Idle.
No. 1 2 3 4 5 6 7 8 9	19 7 20 45 35 4 24 80 10 104	\$2 25 2 50 1 50 2 50 2 00 1 50 3 00 2 00 2 50 2 50	\$1 50 1 50 1 00 1 30 1 00 1 16 2 00 1 50 1 50 1 50	8 10 10 10 10 10 10 10 10 10	8 10 9 10 10 10 10 10 10 10 11 10 12	8 10 9½ 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12	-	-		
11 12 13 14 15 16 17 18 19 20	17 60 15 7 11 13 12 25 8 35	1 66 2 00 2 50 2 50 2 50 2 20 2 50 1 50 2 50 1 75	50 1 37 2 00 2 00 50 - 1 50	10 9 9 10 9 10 9 10 9 9	10 9 9 10 10 9 9 9 9	10 9 9 10 10 10 9 9 9 9 9 9	12 8 12 12 12 12 12 12 12 12 12	12 8 12 12 12 12 12 12 12 12 12 12				4
21 22 23 24 25 26 27 28 29 30	30 15 17 8 205 14 24 22 10 9	2 25 2 00 2 50 2 00 2 50 2 00 1 50 1 50 2 50 2 25	1 00 1 00 1 25 83 1 00 1 00 1 75 75	9 9 9 9 10 8 9 10 10 10	9 9 8 9 9 8 9 11 10	9 9 8½ 9 9½ 8 9 10½ 10	12 12 12 12 12 12 12 10 12 12 12 12	12 12 12 12 12 12 10 12 12 12 12	3		2	2

### WOODEN GOODS.

No. 1 2 3 4 5 6 7 8 9	19 18 35 135 32 34 12 30 20 30	\$1 50 2 00 2 00 2 00 2 50 1 75 2 00 2 00 2 00 2 00 2 00	\$1 25 1 50 1 00 1 00 1 25 1 00 1 00 1 25 1 00 1 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 10 12 12 12 12 12 12 12 12	12 12 10 12 12 11 12 12 12 12 12	111111111	-	1	2
11 12 13 14 15 16 17 18 19 20	87 15 26 20 10 10 21 25 13 20	\$2 00 2 00 1 75 3 00 2 00 2 50 2 50 2 00 1 67 1 25 1 75	\$1 00 1 37 1 00 1 75 1 75 2 00 1 63 1 67 1 25 1 25	10 10 10 10 10 10 10 10 10 8 8	10 10 10 10 10 10 9 10 10 8 8	10 10 10 10 10 10 10 9½ 10 10 8 8	12 12 12 12 11 12 12 12 12 12	12 12 12 8 11 12 12 12 12 12		2 -	2	1

# WOODEN GOODS - Concluded.

Estab-	number byės.	AVERAGE WAGES		Hour	s of I	ABOR.	aployed estab- t.	Tı	ME E	MPLO:		N
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	¾ time.	% time	time.	Idle.
No. 21 22 23 24 25 26 27 28 29 30	45 790 25 28 10 33 60 7 5 19	\$1 50 2 10 1 75 2 00 2 50 2 00 2 00 2 00 3 00 2 50 2 50 1 75	\$1 25 1 45 1 50 1 25 1 50 - 1 00 2 00 - 1 50	8 10 10 10 10 10 10 10 10	8 10 10 9 10 9 10 10 10	8 10 10 9½ 10 9½ 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 8 12 7 12 12 12 12	5			
31 32 33 34 35 36 37 38 39 40	12 10 30 25 35 70 36 11 16 45	2 00 2 25 2 12 3 00 2 00 2 75 2 00 3 00 2 00 2 25	1 25 2 00 1 00 1 00 1 00 60 - 1 50 1 50	12 10 10 10 10 10 10 10 10 10	12 10 10 8 10 10 9 10 10	12 10 10 9 10 10 9 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 8 12 12 12 12 12 12 12			4	-
41 42 43 44 45 46 47 48 49	10 18 28 40 15 10 11 15 16 15	2 00 - 1 50 2 50 2 50 2 00 2 00 3 00 2 75 2 75	1 25 1 00 75 1 50 - 1 50 75 1 00	10 10 10 10 10 9 10 10 8 10	10 10 10 10 9 9 10 10 10	10 10 10 10 9 9 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 10 8				
51 52 53 54 55 56 57 58 59 60	25 85 35 9 20 10 22 14 15 20	2 00 1 87 2 50 2 25 1 87 2 00 1 62 2 50 2 25 2 50 2 25	1 00 1 25 1 50 - - 1 50 1 50	10 10 10 10 9 10 10 10 10	10 9 10 10 9 10 10 9 10	10 91 10 10 9 10 10 10 91 10 10	12 12 12 8 12 12 12 12 12 12 12	12 10 12 8 12 9 12 12 12 12	2		3	4
61 62 63 64 65 66 67 68 69 70	10 15 13 15 12 45 10 18 33 6	2 00 2 50 2 00 1 50 1 42 2 50 2 50 1 50 2 50 2 50 3 00 2 17	2 00 1 25 1 25 1 25 - 75 1 67 1 00 1 80	10 10 10 10 10 10 10 9 10 10 10	10 10 10 10 10 10 8 10 10 9	10 10 10 10 10 10 8½ 10 10 9	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				

### WOOLLEN GOODS.

					-							
Езтав-	Average number of employés.	AVERAGES WAGES	1	Hour	s of I	ABOR.	Months employed in each estab- lishment.	Tı		MPLO	TED, 1	N
LISH- MENTS.	Average of emp	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months of in each lishme	Full time.	34 time.	½3 time.	½ time.	Idle.
No. 1 2 3 4 5 6 7 8 9	72 79 148 154 118 363 630 833 179 347	\$2 00 - - - - - - - - -	\$1 25 - - - - - - - -	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12		-		
11 12 13 14 15 16 17 18 19 20	89 138 46 936 77 224 49 28 103 130	2 00	1 25	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12			-	
21 22 23 24 25 26 27 28 29 30	115 95 264 208 55 214 101 317 190 257	-	-	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12	-		-	
31 32 33 34 35 36 37 38 39 40	281 61 70 153 49 182 190 153 140 167	1 50	- - - - - 1 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12	-			
41 42 43 44 45 46 47 48 49 50	156 370 73 104 155 2,517 125 156 115 96	2 00	1 25	10 10 11 10 10 10 10 10 10	10 10 11 10 10 10 10 10 10	10 10 11 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				
51 52 53 54 55 56 57 58 59 60	91 80 45 127 27 87 237 174 230 130	-	-	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12		-		

# WOOLLEN GOODS - Continued.

		WC	OLLEN	4 40	ODS	00	ntinue	u.				
ESTAB-	Average number of employés.	AVERAG WAGES		Hour	s of 1	ABOR.	Months employed in each estab- lishment.	Tı	ме Е М	MPLO:		IN
MENTS.	Average of em	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months in eac	Full time.	3/4 time.	% time.	½ time.	Idle.
No. 61 62 63 64 65 66 67 68 69 70	51 83 75 35 126 56 30 48 40 61	\$2 50	\$1 00 	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				-
71 72 73 74 75 76 77 78 79 80	44 55 49 125 1,200 108 110 128 105 702	2 30	1 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 11 10	10 10 10 10 10 10 10 10 10 10 10 10	12 12 6 12 12 12 9 12 12 12	12 12 6 12 12 9 12 12 12 12				6 - 3
81 82 83 84 85 86 87 88 89 90	155 71 43 43 76 142 232 51 74 56	3 50 2 00	1 25 1 25 1 25	10 10 10 10 10 11 10 10 10	10 10 10 10 10 11 10 10 10	10 10 10 10 10 11 10 11 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				
91 92 93 94 95 96 97 98 99	53 22 40 259 62 133 64 58 176 52	2 00 2 50 2 00	1 60 1 25 1 00 - - - - -	11 10 10 10 10 10 10 10 10	9 11 10 10 10 10 10 10 10	10 11 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12		111111111	11111111	
101 102 103 104 105 106 107 108 109	89 16 45 47 190 55 37 32 17 25	1 25 2 00 1 25 	1 13 1 00 - - - 1 00 -	11 8 11 10 10 10 10 10 10	11 8 11 10 10 10 10 10 10	11 8 11 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 11 11	12 12 12 12 12 12 12 12 12 12 12	111111111	11111111	111111111	
111 112 113 114 115 116 117 118 119 120	154 59 79 88 147 125 112 83 113 73	- - - - - 2 50 2 25	- - - - - - - 1 25 90	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 6	12 12 12 12 12 12 12 12 12 12 12 6	11111111	111111111	11111111	

WOOLLEN GOODS - Concluded.

ESTAB-	age number employés.	AVERAG WAGES		Hour	s of I	ABOR.	Months employed in each estab- lishment.	Ti		MPLOY		N
MENTS.	Average of emp	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May	Year- ly av- erage.	Months in each	Full time.	3/4 time.	¾ time.	½ time.	Idle.
No. 121 122 123 124 125 126 127 128 129 130	112 147 56 76 109 30 63 65 119 133	\$2 00 2 25 2 75 - 1 50 2 00 - 2 00	\$1 25 1 10 1 35 - 1 00 1 00 1 00 1 00	11 10 10 10 10 10 10 10 10 10	11 10 10 10 10 10 10 10 10	11 10 10 10 10 10 10 10 10	12 2 12 12 12 12 12 6 12 12 12	12 12 12 12 12 12 12 12 12 12 12	-		11111111	10 6
131 132 133 134 135 136 137 138 139 140	35 30 25 134 80 263 56 90 64 44	- - - - - - - 2 25	- - - - - - 1 37	10 10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 11 10	10 10 10 10 10 10 10 10 10 11 10 11 10	12 12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12	-			
.141 142 143 144 145 146 147 148 149 150	498 100 68 35 40 48 43 31 204 20	2 75 3 00 - - 2 50	1 25 1 25 1 25 - 1 35 1 25	10 11 11 10 10 10 11 11 11 10	10 11 11 10 10 10 11 11 11 10	10 11 11 10 10 10 11 11 11 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12				

#### WORSTED GOODS.

No. 1 2 3 4	69 296 100 94	= = =	-	10 10 10 10	10 10- 10 10	10 10 10 10	12 12 12 12	12 12 12 12	-		-	-
5	54	_	_	10	10	10	$1\overline{2}$	12	_	_	-	-
6	95	_	-	10	10	10	12	12	_	- 1	_	_
7	210	_	-	10	10	10	12	12	-	-	-	_
8	63	-	- 1	10	10	10	12	12		-	-	-
9	169	-	-	10	10	10	12	12	-	-	-	-
10	43	-	-	10	10	10	12	12	-	-	-	-
11 12 13 14	930 23 32 95		- - -	10 10 10 10	10 10 10 10	10 10 10 10	12 12 12 12 12	12 12 12 12			1111	-
15	209	-	-	10	10	10	12	12	-	-	-	-

The relation borne by the 2,440 establishments considered to the whole number of establishments in the twenty-

one industries, and to the whole number of establishments / in all the industries in the State, and the relation of the 207,793 employés to the whole number in the twenty-one industries and in all the State industries, were shown in the introduction to this part.

From the statistics giving the average day's wages for skilled mechanics and ordinary laborers, the hours of labor, and time employed, we have prepared several tables which present, in a condensed form, the full meaning of the figures.

The first showing is devoted to the average day's wage of skilled mechanics and the second to that of ordinary laborers in the twenty-one industries under consideration, comprehending 207,793 employés at work, in 1880, in 2,440 establishments. No consolidation has been made of day's wages. Each and every sum reported as being paid for a day's labor is given exactly as returned in the manufacturers' schedules.

The numbers in the twenty-one columns, opposite each figure, denoting an average day's wage, indicate the number of establishments in the specified industry in which the figure given was the average day's wage for a skilled mechanic or an ordinary laborer.

### SKILLED MECHANICS.

AVERAGE DAY'S WAGE.    2			-											
\$0 80,			Е.	Boots and Shoes.	Boxes.	Brick.	Building.	Carriages and Wagons.	Clothing.	Cotton Goods.	Food Preparations.	Furniture.	Leather.	Machines and Machinery.
1 00, 5	\$0 80,			_	_	-	-		1	-		-	-	_
1 10,       .       - <td>85,</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>1</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	85,			-	-	-	-	-	1	-	-	-	-	-
1 20,         .         1         - <td>1 00,</td> <td></td> <td></td> <td>5</td> <td>-</td> <td>-</td> <td></td> <td>, _</td> <td>7</td> <td>-</td> <td>_</td> <td>_</td> <td>-</td> <td>-</td>	1 00,			5	-	-		, _	7	-	_	_	-	-
1 25,       6       -       1       -       -       4       -	1 10,			-	-	_		-	-	-	_	-	-	-
1 30,       .       -       -       -       -       1       - <td>1 20,</td> <td></td> <td></td> <td>1</td> <td>-</td>	1 20,			1	-	-	-	-	-	-	-	-	-	-
1 33,       .       1       -       -       -       1       -       -       2       -         1 35,       .       .       - <td< td=""><td>1 25,</td><td></td><td></td><td>. 6</td><td>-</td><td>1</td><td>-</td><td>-</td><td>4</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></td<>	1 25,			. 6	-	1	-	-	4	-	-	-	-	-
1 35,	1 30,			-	-	-	-	-	1	-	-	-	-	-1
1 40,       .       1       -       1       - <td>1 33,</td> <td></td> <td></td> <td>1</td> <td>-</td> <td>-</td> <td>- `</td> <td>-</td> <td>1</td> <td>-</td> <td>-</td> <td>-</td> <td>2</td> <td>-</td>	1 33,			1	-	-	- `	-	1	-	-	-	2	-
1 42,       .       -       -       -       -       1       - <td>1 35,</td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td>	1 35,				-	-	-	-	-		-		-	-
1 45,       . <td>1 40,</td> <td></td> <td></td> <td>1</td> <td>-</td> <td>1</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	1 40,			1	-	1	-	-	-	-	-	-	-	-
1 50,       . <td>1 42,</td> <td>٠</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>1</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	1 42,	٠		-	-	-	-	-	1	-	-	-	-	-
1 51,	1 45,			-	-	-	-	-	-	-	-	-	-	-
1 55,       . <td>1 50,</td> <td>٠</td> <td></td> <td>26</td> <td>4</td> <td>3</td> <td>1</td> <td>1</td> <td>12</td> <td>1</td> <td>1</td> <td>3</td> <td>15</td> <td>1</td>	1 50,	٠		26	4	3	1	1	12	1	1	3	15	1
1 60,       .       -       -       1       1       -       1       -       -       1 <td>1 51,</td> <td>•</td> <td></td> <td>-</td>	1 51,	•		-	-	-	-	-	-	-	-	-	-	-
1 62,	1 55,	٠		-	_	-	-	-	-	-	· -	-	-	-
1 64,       .       -       -       -       -       -       -       1       -       -       -       1       -       -       -       1       -       -       -       1       -       -       -       1       -       -       -       1       -       -       -       1       -       -       -       1       -       -       -       1       -       -       -       -       1       -       -       -       -       1       -       -       -       -       1       -       -       -       -       1       -       -       -       -       1       -       -       -       -       1       -       -       -       -       1       -       -       -       -       -       1       - <td>1 60,</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>1</td> <td>1</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>1</td> <td>1</td> <td>1</td>	1 60,			-	-	1	1	-		-	-	1	1	1
1 65, 1 1 2 - 1 - 2 - 1 66, 2 1 - 2 1 3 - 1 70, 1 2 1 1 3 1 1 75, 26 4 1 11 - 2 - 2 3 15 6 1 80, 1 1 1 1 - 1 1 1 1 1 1 1	1 62,	٠		-	-	-	-	-	1.	-	-	1	- :	
1 65,       . <td>1 64,</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td> <td>1</td> <td>-</td>	1 64,			-	-	-	-	-	-	-			1	-
1 67,       .       .       1       2       -       -       -       -       -       -       1       3       -         1 70,       .       .       1       -       -       -       -       1       -       -       -       -       1         1 75,       .       .       26       4       1       11       -       2       -       2       3       15       6         1 80,       .       1       -       -       -       -       -       1       -       -       -       1       -       -       -       1       -       -       -       1       -       -       -       -       1       -       -       -       -       1       1       -	1 65,	٠	- 1	-	-	-	1	-	-		-	-		,-
1 70,       .       .       1       -       -       -       -       1       -       -       -       -       1         1 75,       .       .       26       4       1       11       -       2       -       2       3       15       6         1 80,       .       .       1       -       -       -       -       -       1       -       -       -       1       -       -       -       1       -       -       -       1       -       -       -       -       1       -	1 66,	٠		2	-	-	-	-	-	-	1	-		-
1 75,     .     .     26     4     1     11     -     2     -     2     3     15     6       1 80,     .     .     1     -     -     -     -     -     1     -     1     -     1     -     1     -     -     -     1     1     -     -     -     1     1     -	1 67,	•		1	2	-	-	-	-	-	-	1	3	-
1 80,       .       .       1       -       -       -       -       -       -       1       -       1       -       -       1       -       -       1       -       -       -       1       1       -       -       -       1       1       - <td>1 70,</td> <td>٠</td> <td></td> <td>1</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>}</td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td>	1 70,	٠		1	-	-	-	-	}	-			-	
1 83,        -       -       -       1       -       -       -       1       1       -       -       -       1       1       -       -       -       1       1       -	1 75,	٠	٠	26	4	1	11	-	2	-	2		15	1
1 85,        1       -	1 80,	٠		1	-	-		-	-	-			-	1
1 87,	1 83,	٠		-	-	-	1	-	-	-	1		-	-
1 90,     .     .     2     -     -     1     -		٠		1	-	-	-	-	-	-	-	-		-
1 95,      -	1 87,	•			-	1		-	-	-	-	-	-	-
1 97,     .     .     -		•		2	-	-	1	-	-	-	-	-	-	2
2 00,     .     .     135     9     6     77     17     26     1     22     47     59     29       2 05,     .<		•		-	-	-	-	-	-		-	-	-	-
2 05,	1 97,	•	٠	~	-	-	-	-	-	-	-	-	-	-
2 08,	2 00,			135	9	6	77	17	26	1	22	47	59	29
2 10, 1	2 05,			_	-	-	-	-		-	-	-	-	1
	2 08,			_	-	-	-	-	-	-	-	-	-	-
2 12, 5 1				-	· -	-	-	-	-	-	-		-	1
	2 12,			-	-	-	5	-	-	-	-	1	-	-

#### SKILLED MECHANICS.

Ave Day's	RAGI Wa		Metals and Metallic Goods.	Musical Instruments.	Paper.	Printing and Publishing.	Rubber and Elastic Goods.	Stone.	Tobacco	Wooden Goods.	Wooilen Goods.	Worsted Goods.	Totals.
\$0 80,			_	-	-	_	-		-	-	-	-	1
85,	•		-	-	-	-	-	-	-	-	-	-	1
1 00,			1	-	1	_	_	_	_	-	_	_	14
1 10,			_	_	1	_	_	_	_	_	_	_	1
1 20,			-	-	_	-	-	-	_	-	_	-	. 1
1 25,			1	-	4	-	_	_	_	1	2	-	19
1 30,			-	_	-	-	-	-	-	-	-	-	1
1 33,			_	-	1	-	-	-	_	-	-	_	5
1 35,			-	-	1	-	-	-	-	-	-	-	1
1 40,	٠		-	-	-	-	-	-	-	-	-	-	2
1 42,			-	-	-	-	-	-	-	1	-	_	2
1 45,			-	-	1	-	-	-	-	-		-	1
1 50,	•		2	2	7	3	1	-	5	5	2	-	95
1 51,	٠	٠	-		1	-	~	-	-	-	-	-	1
1 55,	٠	٠	-	-	-	-	1	-	-	-	-	-	1
1 60,	٠	٠	1	-	-	-	1	1	-	1	-	-	10
1 62,	•	٠	-	-	-	-	-	-	-	1	-	-	. 3
1 64,	٠	٠	-	-	-	-	-	-	-	-	-	-	1
1 65,	٠		-	-	1	-	-	-	-	-	-	-	3
1 66,	٠		-	-	-	-	~	-	1	-	-	~	6
1 67,	٠		1	-	-	-	-	-	-	1	-	-	9
1 70,	٠		-	-	-	-	-	-	-	-	-	- `	3
1 75,	•	•	7	-	8	. 2	1	3	1	5	-	-	97
1 80,	•		2	-		-	1	-	-	-	-	-	6
1 83,	٠		-	-	-	-	-	-	-	-	-	- 1	3
1 85,	٠	•	-	-	-	-	-	-	-	-	-		1
1 87,	٠		1	-	1	-	-	-	-	2	-	-	6
1 90,	٠		1	-	1	-	-	-	-	-	-	-	. 7
1 95,	•	•	1	-	`-	-	-	-	-	-	-	-	1
1 97,	٠	•	1	-	-	-	-	-	-	-	-	-	. 1
2 00,			41	4	18	19	9	5	8	25	10	-	567
2 05,	•	$\cdot$	-	-	-	-	-	-	-	-	-	-	1
2 08,	•		-	-	1	-	-			-	-	-	1
2 10,	•	.	-	-	-	-	-	-	-	1	-	-	2
2 12,	٠	•	1	-	-	-	-	-	-	1	-	-	8

# SKILLED MECHANICS — Continued.

Ave Day's	RAGE	E.	Boots and Shoes.	es.	ek.	Building.	Carriages and Wagons.	Clothing.	Cotton Goods.	Food Preparations.	Furniture.	Leather.	Machines and Machinery.
	77 22 03	-	Boo	Boxes.	Brick.	Bui	Carr	Clot	Cott	Foo	Fur	Leat	Mac]
\$2 15,			-	-	-	1	_	-	-	-	-	-	1
2 16,			1	-	-	-	-	-	-	-	-	1	-
2 17,			-	-	-	-	-	-	-	-	-	-	-
2 18,	•		-	-	-	- '	-	-	-	-	-	-	-
2 20,			-	-	-	-	-	-	-	-	-	-	-
2 25,			5 <b>6</b>	3	2	43	13	4	2	9	11	8	28
2 30,			1	-	-	-	-	-	-	-	-	-	4
2 33,	•		-	-	-	-	-	-	-	-	-	-	٠
2 35,			-	-	-	1	-	-	-		-	-	1
2 37,			-	-	-	1	-	1	-	-	-	-	2
2 38,			-	-	-	-	1	-	-	-	-	-	_
2 40,			-	-		-	-	-	-	-	-	-	2
2 42,			-	-	-	-	-	-	-	-	-	-	-
2 45,	٠		-	-	-	-	-	~	-	-	-	-	1
2 46,			-	-	-	-	-	-		-	-	-	1
2 48,			-	-	-	-	-	-	-	-	-	-	1
2 50,			136	7	2	63	45	52	1	19	25 .	38	43
2 55,			-	-		-	-	1	-	-	-	-	-
2 57,			-	-	-	-	2	-	-		-	-	-
2 60,			-	-	-	-	-	-	-	-	-	-	-
2 61,			-	-	-	-	-	1	-	-	-	-	
2 62,			-	-	-	-	-	-	-	-	1	1	
2 65,			-	-	-	-	-		-	-	-	-	-
2 67,			-	_	-	1	-	-	-	-	-	1	-
2 70,			-	-	-	-	1	-	-		-	-	1
2 75,	1		. 15	-	-	4	4	-	1	2	-	2	7
2 80,			-		-	-	-	-	-	-	-	-	-
2 83,			-	-	-	-	-	-	-	-	-	-	-
2 84,			-	-	-	-	-	-	-	-	-	-	-
2 85,	•		-	-	-	-	-	-	-	-	-	-	
3 00,			37	1	1	20	5	23	-	8	4	7	12
3 02,	•		-	-	-	-	-	-	-	-	-	-	-
3 25,	•		-	-	-	1	-	-	-	-	-	-	-
3 33,			-	-	-	-	-	-	-	-	-	-	-
3 50,			-	-	1	6	-	5	-	2	-	1	1
3 56,	•	•	-	-	-	-	-	-	_	1	-	-	-

# SKILLED MECHANICS — Continued.

Ave Day's	RAGE Wag	E.	Metals and Metallic · Goods.	Musical Instruments.	Paper.	Printing and Publishing.	Rubber and Elastic Goods.	Stone.	Tobacco.	Wooden Goods.	Woollen Goods.	Worsted Goods.	Totals.
\$2 15,	•		-	_	1	-	-	-	_	-		-	3
2 16,			-	_	_	_	-	_	-	-		-	2
2 17,			_	_	-	-	-	-	-	1	-	-	1
2 18,			-	-	1	-	-	_	-	-	-	_	1
2 20,			2	1	-	_	-	_	1	-	-	-	4
2 25,			42	1	2	4	1	6	3	4	3	-	245
2 30,			-	1	-	2	-	-	-	-	1	-	9
2 33,			1	-	-	-	-	-	-	-	-	-	1
2 35,			-	-	-	-	-		-	-	-	-	2
2 37,			-	-	-	-	-	-		-	-	-	4_
2 38,			-	-	-	-	-	_	-	-	-	-	1
2 40,			1	-	-	-	-	-	-	-	-	-	3
2 42,			1	-	-	-	-	-	-	-	-	_	1
2 45,			-	1	-	-	-	-	-	-	-	-	2
2 46,	٠	٠	-	-	-	-	-	-	-	-	-	-	1
2 48,			-	-	-	-	-	-	-	-	-	-	_1
2 50,			77	12	5	34	2	19	10	11	4	-	605
2 55,			-	-	-	-	-	-	-	-	-	-	1
2 57,			-	-	-	-	-	-	-	-	-	-	2
2 60,	٠		1	-	-	-	-	-	-	-	-	-	1
2 61,	٠	•	-	-	-	-	-	-	-	-	-	-	1
2 62,	•	٠	-	-	-	-	-	-	-	-	-	-	2
2 65,	٠	٠	-	-	-	-	1	-	-	-	-	-	1
2 67,	٠	٠	-	-	-	1	-	-	-	-	-	-	3
2 70,	٠	•	-	-	-	-	-	-	-	-	-	-	2
2 75,	٠	٠	15	2	1	4	-	,-	-	3	2	-	62
2 80,	٠	٠	2	-	-	-	-	-	-	-	-	-	2
2 83,	٠	•	1	-	-	1	-	-	-	-	-	-	2
2 84,	•	•	-	-	-	. 1	-	-	-	-	-	-	1
2 85,	•	٠	1	-	-	1	-	-	-	-	-	-	2
3 00,			41	12	2	19	2	4	1	6	1	-	206
3 02,			1	-	-	-	-	-	-	-	-	-	1
3 25,			2	-	-	1	-	1	_	-	-	-	5
3 33,			-	-	-	2	-	-	-	-	-	-	2
3 50,			8	3	2	3	j -	-	-	-	1		33
3 56,	٠		-	-	-	-	-	-	-	-	-		1

#### SKILLED MECHANICS — Concluded.

Ave Day's			Boots and Shoes.	Вохев.	Brick.	Building.	Carriages and Wagons.	Clothing.	Cotton Goods.	Food Preparations.	Furniture,	Leather.	Machines and Machinery.
\$3 58,			-	-	-	-	-	1	-	-		-	-
3 75,		•	~	-	-	-	-	-	-	-	-	-	-
4 00,			-	~	-	-	_	2	-	-	-	-	1
4 50,			-	-	-	-	-	-	-	-	-	-	-
5 00,			-		-	-	-	1	-	-	-	1	1
6 00,			-	-	-	-	-	-	-	-		-	,-
Not give			5	-	-	-	1	10	144	2	-	1	-
Totals,	•	٠	460	,30	20	240	90	160	150	70	100	160	150

### ORDINARY LABORERS.

\$0 35,			_	1	-	-	-	-	-	-	_	-	
50,		٠.	7	-	-	1	-	9	-	1	1	-	1
60,			-	-	-	-	-	-	-	-	-	-	-
65,			-	-	-	-	-	1	-	-	-	-	-
67,	•	٠	-	-	-	-	-	-	-	-	-	-	-
70,	•		-	-	-	-	-	1	1	-	-	-	-
75,	•	٠	23	2	-	1	1	8	-	1	-	-	-
77,		•	-	-	-	-	-	1	-	-	-	-	-
80,	٠	•	3	1	-	-	-	1	-	-	-	-	-
83,	٠		1	-	-	-	1	2	-	-	-	1	-
84,	٠	٠	-	-	1	-	-	-	-	-	-	-	-
87,	٠	٠	. 2	-	-	-	-	-	~	, -	-	-	-
90,	٠	٠	1	2	-	-	-	1	-	-	-	-	1
1 00,			146	9	6	21	16	49	4	16	15	22	16
1 08,			-	-	-	-	-	-	-	-	-	-	-
1 09,			-	-	-	-	1	-		-	-	-	٠ _
1 10,	٠		2	-	-	-	-	-	-	-	-	1	4
1 12,			2	-	-	-	-	-	-		-	-	-
1 13,	•		-	-	-	-	-	-	-	-	-	1	1
1 15,	•		1	-	-	-	-	-	-	-	-	-	1
1 16,			-	-	-	-	-	1	-	-	-	1	-
1 17,		•	-	-	-	-	-	3	-	1	-	3	-

### SKILLED MECHANICS — Concluded.

			rage Wae		Metals and Metallic Goods.	Musical Instruments.	Paper.	Printing and Publishing.	Rubber and Elastic Goods.	Stone.	Tobacco.	Wooden Goods.	Woollen Goods.	Worsted Goods.	Totals.
	\$3	58,			-	-	-	-	-	_	-	-	-	-	1
	3	75,	٠	٠	1	-	-	-	-	-	-	-	-	-	1
	4	00,			6	1	1	3	_	1	-	-	_	-	15
	4	50,			1	-	-	-	-	-	-	-	-	-	1
	б	00,			1	-	-	-	-	-	-	-	-	-	4
	6	00,			3	-	-	-	-	-	-	_	-	-	3
]	Not	give	en,		1	-	8	-	5	-	-	1	124	15	317
	Т	otals	, .	٠	270	40	70	100	25	40	30	70	150	15	2,440

#### ORDINARY LABORERS.

\$0 35,			-	-	-	-	-	-	-	_	_	-	1
50,			-	-	-	1	1	-	2	-	-	-	24
60,			1	-	1	1	-	-	-	1	-	-	4
65,				-	-	-	-	-	-	-	-	-	1
67,	٠		1	-	-	-	-	-	-	-	-	-	1
70,			-	-	-	-	-	-	-	-	-	-	2
75,	٠		4	-	-	4	1	-	1	3	-	-	49
77,	٠	٠	-	-	-	-	-	-	-	-	-	-	1
80,	٠	٠	-	-	-	-	-	-	-	-	-	-	5
83,	٠		-	-	-	-	-	-	1	-	-	-	6
84,	٠	٠		-	-	-	-	-	-	-	-	-	1
87,	٠	•	-	-	1	-	-	-	-	-	-	-	3
90,	٠	٠	-	-	-	-	_	-	-	-	1	-	6
1 00,			62	3	10	33	6	6	7	15	9	-	471
1 08,	•		1	-	-	-	-	-	-	-		-	1
1 09,			-	-	-	-	-	-	-	-	-	-	1
1 10,			4	-	8	-	-	-	-	1	2	-	22
1 12,	٠		1	-	2	-	1	-	-	-	-	-	6
1 13,		٠	-	-	1	-	-	-	-	-	1	-	4
1 15,		•	2	-		-	-	-	-	-	-	-	4
1 16,	٠	•	-	-	-	-	-	-	1	-	-	-	3
1 17,	•	. •	-	-	-	-	-	-	-	-	-	-	7

#### ORDINARY LABORERS — Concluded.

Avei Day's		æ.	Boots and Shoes.	Boxes.	Brick.	Building.	Carriages and Wagons.	Clothing.	Cotton Goods.	Food Preparations.	Furniture.	Leather.	Machines and Machinery.
\$1 20,			-	-	1	-	-	-	-	-	-	1	1
1 21,			-	-	-	-	-	-	-	-	-		-
1 23,			-	-	-	-	-	-	-	-	-	1	-
1 25,			84	6	5	30	16	34	-	9	14	37	32
1 28,			-	-	-	-	-	-	-	-	-	-	-
1 30,			-	-	-	1	1	-	-	-	-	-	2
1 33,			1	1	- }	-	-	1	-	1	1	15	-
1 35,			-	-	- ]	-	-	1	-	~	-	-	4
1 37,	•		3	-	1	2	1	1	-	-	2	-	-
1 38,	•		-	~	-	-	-	-	-	-	-	-	-
1 39,	٠		-	-	-	-	-	- "	-	-	-	-	
1 40,	•		3		-	1		1	1	-	-		3
1 42,	٠	•	-	-	-	-	-	-	-	-	-	-	
1 44,	•		-	-	-	-	-	-	-	-	-	-	-
1 45,	٠	۰	-	-	-	-	-	-	-	-	-	-	-
1 50,	•		134	5	3	76	28	22	-	14	27	50	37
1 53,	•	٠	-	-	-	-	-	-	-	-	-		1
1 55,	٠		-	-	-	1	-	-	-	-	-	-	-
1 60,	٠	•	1	-	-	1	-	-	-	7	-	1	-
1 62,	•	٠	1	-	-	3	-	-	-	1	-	1	-
1 63,	٠	•	-	-	-	1	-	-	-	1	-	-	
1 65,	٠	•	-	-	1	-	-	-	-	-	-	-	1
1 66,	٠	•	-	-	-	-		-	-	-	-	1	
1 67,	•	•	3	-	-	1	-	-	-	-	2	2	2
1 75,	•	٠	23	2	-	35	5	3	-	8 *	3	5	8
1 80,	٠	٠	-	-	-	-	-	_	-	-	-	-	_
1 83,	٠		-	-	-	-	-	1	-	-	-	-	1
2 00,			15	_	-	18	8	6	-	6	6	2	11
2 16,		•	-	-	-	-	1	-	-	-	-	-	-
2 25,			-	-	-	3	1	-	-	-	2	-	2
2 50,	٠		-	-	-	1	-	-	-	-	-	-	1
3 00,			-	-	-	-	-	-		-	-	-	
Not giv	en,.		4	1	2	43	10	13	144	11	27	15	20
Total	в, .	٠.	460	30	20	240	90	160	150	70	100	160	150

### ORDINARY LABORERS — Concluded.

1 20, 2	Aver Day's			Metals and Metallic Goods.	Musical Instruments.	Paper.	Printing and Publishing.	Rubber and Elastic Goods.	Stone.	Tobacco.	Wooden Goods.	Woollen Goods.	Worsted Goods.	Totals.
1 23,	1 20,			2	-	-	-	1	-	_	-	-	-	6
1 25, 43 5 30 10 7 4 2 12 11 - 391 1 28, 1 1 1 30, 1 - 1 - 1 - 1 - 1 - 1 2 1 35, 1 - 2 2 - 10 1 37, 2 1 1 - 2 1 1 1 1 - 17 1 38, 1 - 2 1 1 1 1 - 17 1 38, 1 1 1 40, 4 1 1 44, 1 - 1 1 1 45, 1 - 1 1 1 1 45, 1 1 1 1 55, 1 4 4 12 542 1 53, 1 1 63, 1 1 66, 1 1 1 67, 2 - 1 1 1 68, 1 1 67, 2 - 1 1 1 68,	1 21,	•		-	-	1	-	-	-	-	-	-	-	1
1 28, 1	1 23,	•	•	-	-	-	-	-	-	-	-	-	-	1
1 30, 1 - 1 - 1 - 1 - 1 2 - 8 1 33, 4 - 1 1 1 - 1 - 1 2 1 35, 1 - 2 2 - 10 1 37, 2 1 1 1 1 1 1 1 - 17 1 38, 1 1 1 1 1 - 17 1 39, 1 1 1 40, 4 1 1 44, 1 - 1 1 1 45, 1 - 1 1 1 45, 1 - 1 1 1 1 55, 1 1 - 1 1 1 1 55, 1 1 60, 1 1 1 60, 1 1 1 63, 1 1 65, 1 1 67, 2 - 1 1 1 68,	1 25,		•	43	5	30	10	7	4	2	12	11	-	391
1 33, 4 - 1 1 1 - 1 - 1 2 - 27 1 35, 1 - 2 2 - 10 1 37, 2 1 1 1 1 1 1 1 - 17 1 38, 1 1 1 39, 1 1 1 40, 4 1 1 44, 1 - 1 1 1 45, 1 - 1 1 1 1 45, 1 1 1 1 55, 1 1 60, 1 1 1 63, 1 1 63, 1 1 65, 1 1 65, 1 1 63, 1 1 63, 1 1 65,	1 28,	٠	٠	1	-	-	-	-	-	-	-	-	-	1
1 35, 1 - 2 2 - 10 1 37, 2 1 1 1 1 1 1 1 - 17 1 38, 1 1 1 39, 1 1 1 40, 4 1 1 44, 1 - 1 1 1 45, 1 1 1 1 50, 71 11 9 25 - 14 4 12 542 1 53, 1 1 60, 1 1 1 60, 1 1 1 63, 1 1 63, 1 1 63, 1 1 65, 1 1 63,	1 30,	٠	•	1	-	1	-	1	-	1	-	-	-	8
1 37, 2 1 1 1	1 33,	•	٠	4	-	1	1	-	1	-	-	-	-	27
1 38, 1	1 35,	٠	•	1	-	2	-	-	-	-	-	2	-	10
1 39, 1		٠	٠	2	1	1	-	-	-	1	1	1	-	17
1 40, 4	1 38,	•	٠	1	-	-	-	-	-	-	-	-	-	1
1 42, 1	1 39,	•	٠	1	-	-	-	-	-	-	-	-	-	1
1 44,	1 40,	٠	٠	4	-	-	-		-	-	-	-	-	13
1 45, 1	1 42,	٠	٠	1	-	1	-		-	-	-	-	-	2
1 50, 71	1 44,	٠	٠	-	1	-	-	-	-	-	-	-	-	1
1 53,		•	٠.	1	-	-	-	1	-	-	1 .	-	-	3
1 55,	1 50,	•	٠	71	11	9	25	-	14	4	12	-	~	542
1 60, 1	1 53,	٠	٠	-	-	-	-	-	-	-	-	-	-	1
1 62, 1 7 1 63, 1 3 1 65, 2 1 66, 1 1 - 1 - 1 4 1 67, 2 - 1 2 15 1 75, 12 4 - 4 1 2 1 2 118 1 80, 1 1 - 2 1 83, 1 2 2 200, 18 4 - 7 - 7 3 4 115 2 16, 1 2 25, 1 9 2 50, 2 2 2 - 2 - 1 9 3 00, 1 1 Not given, 23 8 - 10 5 4 6 14 122 15 497	1 55,	٠	•	-	-	-	-	-	-	-	-	-	-	1
1 63,	-	•	•	1	-	-	-	-	-	-	-	1	-	5
1 65, 2 1 66, 1 1 - 1 - 1 2 1 67, 2 - 1 2 - 2 - 15 1 75, 12 4 - 4 1 2 1 2 118 1 80, 1 1 2 1 83, 1 2 2 200, 18 4 - 7 - 7 3 4 115 2 16, 1 2 25, 1 9 2 50, 2 2 - 2 - 1 9 3 00, 1 1 Not given, 23 8 - 10 5 4 6 14 122 15 497	1 62,	٠	٠	1	-	-	-	-	-	-	-	-	-	7
1 66, 1 1 - 1 2 4 1 67, 2 - 1 2 15 1 75, 12 4 - 4 1 2 1 2 11 1 80, 1 2 1 83, 2 2 200, 18 4 - 7 - 7 3 4 115 2 16, 1 2 25, 1 9 2 50, 2 2 - 2 - 1 9 3 00, 1 1 Not given, 23 8 - 10 5 4 6 14 122 15 497	1 63,	٠	٠	-	-	-	-	-	-	-	1	-	-	3
1 67,       .       .       2       -       1       -       -       -       -       2       -       -       15         1 75,       .       .       12       4       -       4       1       2       1       2       -       -       118         1 80,       .       .       -       1       -       -       -       -       1       -       -       2       2         1 83,       .       -	1 65,	٠	• .	-	-	-	-	-	-	-	-	-	-	2
1 75, 12		•	٠	1	-	-	1	-	1	-	-	-	-	4
1 80, 1 1 2 1 83, 1 2 2 00, 18 4 - 7 - 7 3 4 115 2 16, 1 2 25, 1 9 2 50, 2 2 - 2 - 1 9 3 00, 1 1 Not given, 23 8 - 10 5 4 6 14 122 15 497	1 67,	٠	٠	2	-	1	-	-	-	-	2	-	-	15
1 83, 2  2 00, 18	1 75,	•	٠	12	4	-	4	1	2	1	2	-	-	118
2 00, 18 4 - 7 - 7 3 4 115 2 16, 1 2 25, 1 9 2 50, 2 2 - 2 - 1 9 3 00, 1 1 Not given, 23 8 - 10 5 4 6 14 122 15 497	1 80,	•		-	1	-	-	-	-	-	1	-	~	2
2 16, 1 2 25, 1 9 2 50, 2 2 - 2 - 1 9 3 00, 1 1 Not given, 23 8 - 10 5 4 6 14 122 15 497	1 83,	٠	٠	-	~	-	-	-	-	-	-	-	-	2
2 25, 1 9 2 50, 2 2 - 2 - 1 9 3 00, 1 1 Not given, 23 8 - 10 5 4 6 14 122 15 497	2 00,			18	4	_	7	-	7	3	4	_	-	115
2 50, 2 2 - 2 - 1 9 3 00, 1 1 Not given, 23 8 - 10 5 4 6 14 122 15 497	2 16,			-	-	-	-	-	-	-	-	_	-	1
2 50, 2 2 - 2 - 1 9 3 00, 1 1 Not given, 23 8 - 10 5 4 6 14 122 15 497	2 25,			1	-	-	_	-	-	-	-	-	-	9
Not given, . 23 8 - 10 5 4 6 14 122 15 497	2 50,		•	2	2	-	2	-	1	-	-	-		9
	3 00,			-	-	-	1	-	-	-	-	-	-	1
Totals, 270 40 70 100 25 40 30 70 150 15 2,440	Not give	n, .		23	8	_	10	5	4	6	14	122	15	497
	Totals	, .		270	40	70	100	25	40	30	70	150	15	2,440

The results of these showings may be still further consolidated, advantageously.

	AVE	RAGE	DAY	's v	VAGE	١.			Skilled Mechanic.  Basis—  Establishments.	Ordinary Laborer Basis— Establishments.
Jnder \$1,									2 47	104
1 to \$1.50,						• ,			47	1,002
1.50,									95	542
bove \$1.50	but	under	\$1	75,					37	38
1.75,									97	118
bove \$1.75.	but	under	\$2,						25	4
									567	115
2, . bove \$2, bu	it ur	der \$	2.25						23	1
2.25, .						-			245	9
bove \$2.25	. but	under	\$2.	50.			Ĭ.		25	_
					·	·			605	9
bove \$2.50,						· ·	:		82	
					•	·	•	:	206	1
3, . bove \$3,				:		•	:		67	_
ot given,				:		:			317	497
or Brich,	•	•	•		•	•	•	•	011	457
Totals,									2,440	2,440

### By industries, the consolidated results are as follows: —

INDUSTRIES.			NUMBER MENTS P MECHAN ERAGE I	AYING S	KILLED AN AV-	NUMBER MENTS NARY LA AVERAG	PAYING BORERS	ORDI- AS AN
			Less than \$2.50.	\$2.50 and over.	Total.	Less than \$1.50.	\$1.50 and over.	Total.
Boots and shoes, Boxes, Brick, Building, Carriages and wagons, Clothing, Cotton goods, Food preparations, Furniture, Leather, Machines and machinery, Metals and metallic goods, Musical instruments, Paper, Printing and publishing, Rubber and elastic goods,			267 222 16 145 32 64 4 36 70 108 84 108 10 51 30	188 8 4 95 *57 *86 2 32 30 51 66 *161 *30 11 *70 5	455 30 20 240 89 150 6 68 100 159 150 269 40 62 100	279 22 14 57 37 115 6 29 33 83 83 66 61 138 10 60 50	177 7 4 *140 *43 32 *30 *40 62 64 109 *22 10 40 1	456 29 18 197 80 147 6 59 73 145 130 247 32 70 90
Stone,		:	15 19 49 18	*25 11 20 8	40 30 69 26	11 16 34 27	*25 8 22 1	36 24 56 28
Totals,	•		1,163	960	2,123	1,106	837	1,943

We drop from the industry presentation the 317 establishments not giving wages for skilled mechanics, and the 497 not giving wages for ordinary laborers.

The asterisk indicates that, in the majority of the establishments, in the industries so designated, the skilled mechanic received an average day's wage of \$2.50 or over, and the ordinary laborer, \$1.50 or over. In the manufacture of carriages and wagons, clothing, metals and metallic goods, musical instruments, printing and publishing, and stone, the majority of the establishments so engaged pay an average day's wage of \$2.50 or over to skilled mechanics; in building, carriages and wagons, food preparations, furniture, musical instruments, and stone, the majority of the establishments pay an average day's wage of \$1.50 or over to ordinary laborers.

We present on pages 238 and 239 a table showing, with a specification of industries, the number of establishments running 8, 9, 10, etc., hours per day, the figures given being averages for the year.

The daily average for the year for the 2,440 establishments was 9.92 hours. Of the 480 varying from ten hours, 413 worked less than ten, and 67 more than ten hours.

The lower table on pages 238 and 239 deals with the question of the working time of the 207,793 employés in the 2,440 manufactories. We see that if each establishment ran 12 months, the possible working time of the 2,440 would be 29,280 months. The 2,440 establishments under consideration did actually run 26,882 months on full time, or 91.80 per cent of full time. For 1,358 months they ran less than full time, being 4.64 per cent of full time, while during 1,040 months, or 3.56 per cent, they were idle. The averages for each establishment were 11.57 months in operation, of which 11.01 months were on full time and .56 of a month on less than full time, while during .43 of a month the establishments were idle. In other words, the 2,440 establishments ran, on an average, more than 111 months during the census year. The averages for each of the twenty-one industries can be easily drawn from the table.

			 			· .		
				AVE	RAGE DA1	LY HOUR		QR —
	INDUSTRIES.	,		8 Hours.	8½ Hours	8½ Hours.	8% Hours.	9 Hours.
1 2 3 3 4 5 6 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 21	Boots and shoes, Boxes, Brick, Brick, Building, Carriages and wagons, Clothing, Cotton goods, Food preparations, Furniture, Leather, Machines and machinery, Metals and metallic goods, Musical instruments, Paper, Printing and publishing, Rubber and elastic goods, Stone, Tobacco, Wooden goods, Woollen goods, Wootsted goods,		•	5 2 -1 -3 3 	1	2 1 2 1 1 2 1 1 1	1	21 1 2 52 4 28 - 1 8 5 1 13 17 11 13 10 5
	Totals,			26	1	13	1	186

	INDUSTRIES.			Average number of employés.	Number of establishm'ts.	Possible working time — in months.
1 2 3 4 5 6 6 7 8 9 9 10 11 12 13 14 15 16 17 18 19 20 21	Boots and shoes, Boxes, Brick, Brilding, Carriages and wagons, Clothing, Cotton goods, Food preparations, Furniture, Leather, Machines and machiner Metals and metallic goo Musical instruments, Paper, Printing and publishing Rubber and elastic good Stone, Tobacco, Wooden goods, Woollen goods, Worsted goods, Totals, Percentages, Averages,	y,		37,657 775 1,135 5,645 1,962 11,435 59,684 2,901 3,133 6,703 11,580 18,249 2,821 6,354 5,227 2,644 1,370 905 2,534 22,597 2,482 	460 30 20 240 90 160 150 70 100 150 270 40 70 100 25 40 30 70 150 25 40 30 70 150 70	5,520 360 240 2,880 1,080 1,920 1,800 840 1,200 1,920 1,800 3,240 480 840 1,200 300 480 360 840 1,800 1,800 29,280 100.00 12 mos.

AVERAGE	DAILY	HOURS	OF	LABOR -	FOR	THE YEA	R.

9 1-6 Hours.	9½ Hours.	9 5-6 Hours.	10 Hours.	10 <sup>1</sup> ⁄ <sub>4</sub> Hours.	10½ Hours.	11 Hours.	11½ Hours.	12 Hours.	Totals.	
2	13 2 2 70 11 9 -6 14 3 3 15 3 2 2 4 4 -7 -7 -7 -7 -7 -7 -7 -7 -7 -7 -7 -7 -7	2	418 25 9 117 73 116 150 44 47 77 149 144 223 34 56 67 52 11 12 53 137 15 15 15 15 15 15 15 15 15 15	1	1	3 -1 -3 -3 -1 2 2 3 	1	- 3 - 2 - 11 - 2 5 1 1 24	460 30 20 240 90 160 150 170 160 150 270 40 70 100 25 40 70 100 25 40 70 150 270 270 270 270 270 270 270 27	1 2 3 4 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21

Full time— in months.	3/4 time — in months.	% time — in months.	½ time— in months.	Entire working time — in months.	Time idle — in months.	
4,516 350 139 2,517 1,008 1,788 1,793 789 1,126 1,866 1,766 2,994 463 788 1,164 292 428 349 804 1,768 180  26,882 91.80  11.01 mos.	236 4 18 91 29 23 - 5 36 12 100 2 18 8 - 23 3 15 635 2.17 .26 mos.	14 3 3 3 4 20 - 12 - 1 36 5 - 1 - 6 - 2 137 .47	353 - 5 57 23 40 - 14 15 16 - 21 5 13 7 1 2 2 12 586 2.00 .24 mos.	5,119 357 162 2,698 1,064 1,871 1,793 820 1,171 1,894 1,779 3,151 475 819 1,180 293 459 354 833 1,768 180 28,240 96.44 11 57 mos.	401 3 78 182 16 49 7 20 29 26 21 89 5 21 20 7 21 6 7 32 - 1,040 3.56 .43 mos.	1 2 3 4 4 5 6 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21

The final presentation presents averages of working time and daily and yearly actual earnings on a new basis, for which we have never before been able to secure the necessary original returns. We continue to deal with the 207,793 employés, and show the wages paid in each industry to an average number of employés. From this wage figure we arrive at \$358.19 as the actual average yearly earnings, the 207,793 employés including men, women, youth, and children. The average for the men alone would, of course, be greater, and of the women, youth, and children less. arrive at the actual time employed, the proportions of threequarters, two-thirds, and half-time were reduced to their equivalent in full time. In other words, the 11.57 months in operation, when reduced to full time, became 11.36 months, or 290.62 days. We deducted the fifty-two Sundays and six holidays from 365, and adopted 307 days for the working year. Dividing the average individual wage, \$358.19, by 290.62, we secure \$1.23 as the actual average day's earnings for each of the 207,793 employés, this number comprehending, as before explained, men, women, youth, and children. The daily average, like the yearly, would be more for men alone, and less for women, youth, and children. dustry averages are shown specifically in the table. manufacture of musical instruments the highest daily and yearly average earnings are obtained by employés; the lowest daily average is in the manufacture of cotton goods, while brick-making, being carried on only 198.27 days, furnishes the lowest yearly average earnings.

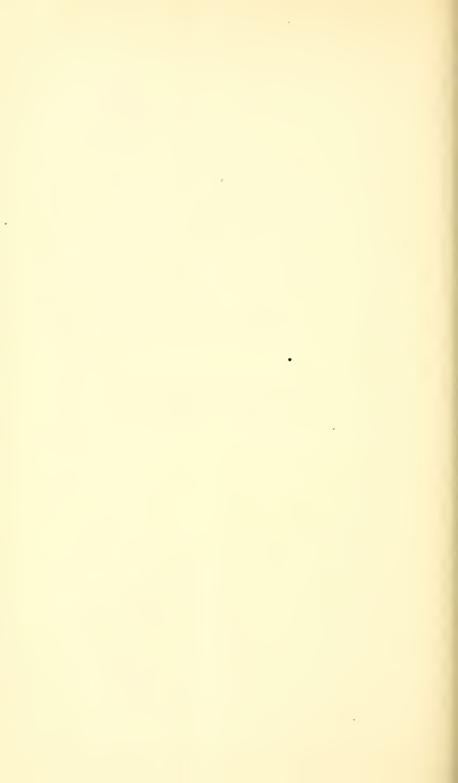
Next to the manufacture of musical instruments, those employés engaged in printing and publishing earned the most in a year. Two industries, — musical instruments and printing and publishing, enable their employés to earn more than \$500 yearly; eight, — building, carriages and wagons, food preparations, furniture, leather, machines and machinery, metals and metallic goods, and stone, between \$400 and \$500; eight, — boots and shoes, boxes, clothing, paper, rubber and elastic goods, tobacco, wooden goods, and woollen goods, between \$300 and \$400; while three, — cotton and worsted goods and brick, fall below \$300 for a yearly average.

INDUSTRIES.	Average number of em- ployés.	WAGES. Total paid during the year.	months ar each estab short tin reduced to	time in addays for dishment; ne being	Actual average day's earnings, —including men, women, youth and children.	Actual average yearly earnings, —includ- ing men, women, youth and children.
Boots and shoes, Boxes, Boxes, Brick, Building, Carriages and wagons, Clothing, Cotton goods, Food preparations, Furniture, Leather, Machines and machinery, Metals and metallic goods, Musical instruments, Paper, Printing and publishing, Rubber and elastic goods, Stone, Tobacco, Wooden goods, Woosted goods, Worsted goods,	37,657 775 1,135 5,645 1,962 11,435 59,684 2,901 3,133 6,703 11,580 18,249 2,821 6,354 5,227 2,644 1,370 905 2,531 22,597 2,482	272,785 214,835 2,684,097 976,104	Months. 10.60 11.16 7.75 10.98 11.59 11.49 11.95 11.53 11.54 11.76 11.83 11.49 11.75 11.75 11.75 11.74 11.70 11.25 11.74 11.70 11.25 11.74 11.75 11.78 12.00	Days. 271.18 275.51 198.27 280.90 296.51 293.95 305.72 294.98 295.23 300.86 302.65 300.35 299.32 287.81 300.60 301.37 307.00 290.62	\$1 41 1 23 95 1 69 1 68 1 20 85 1 58 1 56 1 50 1 61 1 45 1 96 1 17 1 77 1 04 1 47 1 39 1 04 94	\$381 58 351 98 189 28 475 48 497 50 351 67 258 89 465 29 461 35 451 83 488 39 425 68 589 07 344 65 531 08 311 79 423 36 393 51 313 20 288 77



# PART III.

PROFITS AND EARNINGS.



## PART III.

### PROFITS AND EARNINGS.

We present the material in this Part as the statistical supplement of Part II. The latter deals with time employed and day's wages; this considers yearly earnings and the profits of manufacturers.

The same establishments are considered in this Part as in the one preceding. The relations of the 2,440 establishments and 207,793 employés, in the twenty-one industries, to the whole number of establishments and employés in those industries, and also to the whole number of establishments and employés in all the manufacturing and mechanical industries of the State, have been plainly shown on page 183.

As a further proof of the comprehensive and representative nature of these statistics, we call attention to the table on the next page, in which the capital invested, wages paid during the year, stock used, and value of product of the 2,440 establishments are brought into comparison with similar statistics for the 14,352 establishments in the State.

We see that the 2,440 establishments have 53+ per cent of the entire invested capital, pay 58+ per cent of the wages, use 57+ per cent of the stock, and produce 57+ per cent of the entire value of manufactures in the State. In other words, these 2,440 establishments represent 7 per cent more invested capital, 17 per cent more paid as wages, and 15 per cent more stock used and value of goods made than the remaining 11,912 establishments.

INDUSTRIES.	Capital iu- vested.	Wages paid during the year.	Stock used.	Value of pro-
Boots and shoes, Boxes, Bricks, Brilding, Carriages and wagons, Clothing, Cotton goods, Frood preparations, Furniture, Leather, Machines and machinery, Metals and metallic goods, Musical instruments, Paper, Printing and publishing, Rubber and elastic goods, Stone, Tobacco, Wooden goods, Woollen goods, Worsted goods, Totals (2,440 establishments), Totals (the State: 14,352 establishments),	\$11,590,400 289,900 1,086,000 2,021,412 1,583,500 5,674,917 51,278,782 5,414,680 1,744,200 7,261,949 11,519,949 16,503,763 3,003,866 8,513,820 3,443,128 1,997,000 1,009,580 623,025 2,374,767 23,131,765 1,870,162	\$14,639,284 272,785 214,835 2,684,097 976,104 4,021,363 15,451,347 1,349,793 1,445,394 3,028,610 5,655,523 7,768,187 1,661,768 2,189,883 2,773,936 824,372 580,009 360,224 1,007,165 7,077,444 716,728 \$74,700,851 128,315,362	\$37,523,551 522,565 294,059 4,933,281 1,756,680 11,788,679 35,009,108 39,628,485 2,435,244 17,013,822 7,934,580 1,953,675 8,402,309 2,429,093 3,073,462 727,315 753,877 1,905,298 25,579,622 3,442,437 \$224,005,811 386,972,655	\$59,414,793 978,527 631,226 9,221,381 3,278,255 19,357,796 66,471,313 43,007,921 4,791,147 23,343,837 16,846,889 30,757,447 4,542,121 13,025,717 7,239,512 4,778,498 1,799,771 1,330,081 3,473,192 4,979,595 \$361,181,439 631,135,284
Percentages,	53+	58+	57+	57+

The succeeding tables are arranged alphabetically by their industry heads as in Part II. Each showing covers the following points:—

Establishment number; average number of employés; capital invested; wages paid during the year; stock used; value of product; gross profit; percentage of gross profit of value of product; estimated interest and expenses; net profit or loss; percentage of stock used of value of product; percentage of wages paid of value of product; percentage of interest and expenses of value of product; percentage of net profit or loss of value of product; average yearly product per employé; average yearly net profit per employé; and the average yearly earnings of each employé.

The tables are so explicit that but one feature seems to require explanation. This is the column headed "Estimated interest and expenses." In computing the interest we have allowed six per cent on the capital invested; for the expenses of conducting business, including rents, salaries,

insurance, freights and every kind of running expense outlays, ten per cent on the value of product. The result of this application of estimated interest and expenses is seen in the table subjoined:—

			ESTABLISHMEN	TTS.	
industries.	Whole number.	Number losing money or not clearing a gross profit during the year.	Number clearing a gross profit during the year.	Number clearing a net profit over and above 6 per cept on capital as interest, and 10 per cent on value of product as expenses.	Number not clearing a net profit over and above 6 per ct. on capital and 10 per cent on value of product for interestand expenses.
Boots and shoes, Boxes, Brick, Building, Carriages and wagons, Clothing, Cotton goods, Food preparations, Furniture, Leather, Machines and machinery, Metals and metallic goods, Musical instruments, Paper, Printing and publishing, Rubber and elastic goods, Stone, Tobacco, Wooden goods, Woollen goods, Worsted goods,	460 30 20 240 90 160 150 70 100 160 150 270 40 70 100 25 40 30 30 70 150 150	3 - 6 1 - 2 - 1 3 2 - 1 - 2 - 1 - 2 - 1 - 2 - 1 - 4 - 3 - 4 - 3 - 4 - 4 - 4 - 4 - 4 - 4	457 30 20 234 89 160 148 70 99 157 148 270 40 69 100 23 40 29 70 146 12	260 23 12 157 57 124 111 33 78 75 113 191 28 48 87 18 31 19 44 110 8	200 7 8 83 33 36 39 37 22 85 37 79 12 22 22 13 7 9 11 26 40 7
Totals,	2,440	29	2,411	1,627	813

Realizing that any basis of interest and expenses must necessarily be an arbitrary one, we adopted the six and ten per cent basis as the one best sustained by previous investigations; and not until the thirty thousand arithmetical computations in this Part were completed, did we know, or could we know, the results of using such a basis.

We find but 29 establishments out of the 2,440 losing money or not making a gross profit during the year; that is, in a trifle over one per cent of the establishments the amount paid out for stock and wages was greater than the amount received for the manufactured goods. The distribution of this number by industries is shown in the table, the building industry showing six such firms. Of the 2,440 establishments, 2,411, or 98+ per cent, made a gross profit;

that is, sold their product for more than the cost of stock and the outlay for wages. Of these 2,411 establishments making a gross profit, 1,627, or 67+ per cent, cleared a net profit over and above the sum of the estimated six per cent on capital invested as interest, and the ten per cent of value of product for running expenses. The remaining 784 establishments, or 32+ per cent, did not make enough gross profit to enable them to bear such a heavy interest and expense

BOOTS AND SHOES.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year,	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
No. 1 2 3 4 5 6 7 8 9	275 43 22 26 32 125 125 18 31 95	\$150,000 25,000 20,009 42,000 30,000 25,000 50,000 1,000 20,000	\$110,000 16,000 8,232 12,000 9,814 13,000 13,000 5,715 11,000 28,000	\$590,000 60,300 23,023 39,200 23,032 175,000 300,000 17,000 25,500 47,000	\$780,000 89,080 37,500 60,000 39,189 340,000 375,000 25,400 40,000 85,000	\$80,000 12,780 6,245 8,800 6,343 152,000 62,000 2,685 3,500 10,000	10.26 14.35 16.65 14.67 16.19 44.70 16.53 10.57 8.75 11.76
11 12 13 14 15 16 17 18 19 20	46 52 17 20 55 20 20 53 125 143	4,000 12,000 15,000 2,000 5,000 2,000 3,000 10,000 25,000 70,000	20,000 12,000 8,000 5,000 15,000 6,000 20,000 40,000 43,685	35,000 53,400 14,145 20,000 40,000 7,566 15,000 52,000 82,650 134,600	61,415 76,000 25,000 30,000 60,100 15,000 24,000 80,000 140,000 200,000	6,415 10,600 2,855 5,000 5,100 1,934 3,060 8,000 17,350 21,715	10.44 13.95 11.42 16.66 8.48 12.90 12.50 10.00 12.39 10.85
21 22 23 24 25 26 27 28 29 30	18 270 288 250 80 175 155 140 250 300	15,000 100,000 125,000 75,000 20,000 75,000 30,000 50,000 100,000 150,000	10,000 105,600 130,000 115,000 25,000 60,000 60,000 72,800 100,500 122,000	30,500 331,419 454,783 183,614 54,000 210,000 100,000 219,700 345,000 348,000	45,000 500,350 650,000 360,250 85,000 300,000 177,000 342,616 468,700 500,000	4,500 63,331 65,217 61,646 6,000 30,000 17,000 50,116 23,200 30,000	10.00 12.65 10.03 17.11 7.05 10.00 9.60 14.63 4.94 6.00
31 32 33 34 35 36 37 38 39 40	23 115 257 110 125 145 500 100 150 200	5,000 20,000 25,000 50,000 20,000 65,000 200,000 50,000 35,000 50,000	9,000 45,000 100,000 36,600 51,000 49,872 250,000 20,830 75,000 80,448	21,500 122,163 265,000 80,573 134,000 161,271 462,500 35,885 125,000 229,100	35,000 180,000 400,000 133,700 215,000 236,516 750,000 62,500 225,000 336,000	4,500 12,837 35,000 16,527 27,000 25,373 37,500 5,785 25,000 26,452	12.86 7.13 8 75 12.36 12.56 10.72 5.00 9.26 11.11 7.87

account; in other words, about one-third of the firms, notably in the boot and shoe industry, do business on a smaller margin of expenses, for, as we have before seen, only 29 establishments of the 2,440 failed to clear a gross profit. The question of net profit then becomes comparative and not actual, and its discussion can be much more understandingly carried on in the final analysis of the tables of Profits and Earnings, which tables we now present.

#### BOOTS AND SHOES.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and extenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$87,000 10,408 4,950 8,520 5,719 35,500 40,560 2,840 4,060 9,700	-\$7,000 2,372 1,295 280 624 116,500 21,500 -155 -560 300	75.64 67.69 61.40 65.33 58.77 51.47 80 00 66.93 63.75 55.30	14.10 17.96 21.95 20.00 25.04 3.83 3.47 22.50 27.50 32.94	11.16 11.69 13.20 14.20 14.60 10.44 10.80 11.18 10.15 11.41	$\begin{array}{c}90 \\ 2.66 \\ 3.45 \\ .47 \\ 1.59 \\ 34.26 \\ 5.73 \\61 \\ -1.40 \\ .35 \end{array}$	\$2,836 2,071 1,704 2,307 1,224 2,720 3,000 1,411 1,290 894	-\$25 00 55 00 58 00 10 00 19 00 932 00 172 00 -8 00 -18 00 3 00	\$400 372 374 461 306 104 104 317 354 294	1 2 3 4 5 6 7 8 9
6,382 8,320 3,400 3,120 6,310 1,620 2,580 8,600 15,500 24,200	33 2,280 -545 1,880 1,210 314 420 -600 1,850 2,485	56.99 70.26 56.58 66.67 66.56 50.44 62.50 65.00 59.04 67.30	32.57 15.79 32.00 16.67 24.96 36.66 25.00 25.00 28.57 21.85	10.39 10.95 13.60 10.40 10.49 2 10 10.75 10.75 11.07 12.10	.05 3.00 -2.18 6.26 -2 01 10.80 1.75 75 1.32 -1.25	1,335 1,461 1,470 1,500 1,092 750 1,200 1,509 1,120 1,398	71 43 00 -32 00 94 00 -22 00 15 00 21 00 -11 00 14 00 -17 00	434 230 470 250 272 275 300 377 320 305	11 12 13 14 15 16 17 18 19 20
5,400 56,035 72,500 40,525 9,700 31,500 19,500 37,262 52,870 59,000	-900 7,296 -7,283 21,121 -3,700 -4,500 -2,500 21,854 -29,670 -29,000	67.78 66.24 69.97 50.97 63.53 70.02 56.50 64.12 73.61 69.60	22.22 21.11 20.00 31.92 29.42 20.00 33.90 21.25 21.45 24.40	12.00 11.19 11.15 11.25 11.41 11.50 11 01 10.88 11.27 11.80	-2.00 1.46 -1.12 5.86 -4.36 -1.50 -1.41 3.75 -6.33 -5.80	2,500 1,853 2,256 1,441 1,062 1,714 1,141 2,447 1,874 1,666	$\begin{array}{c} -50\ 00 \\ 27\ 00 \\ -25\ 00 \\ 84\ 00 \\ -46\ 00 \\ -25\ 00 \\ -16\ 00 \\ 91\ 00 \\ -118\ 00 \\ -96\ 00 \\ \end{array}$	555 391 451 460 312 342 387 520 402 406	21 22 23 24 25 26 27 28 29 30
3,800 19,200 41,500 16,370 22,700 27,552 87,000 9,250 24,600 36,600	700 -6,363 -6,500 157 4,300 -2,179 -49,500 -3,465 400 -10,148	61.43 67.86 66.25 60.26 62.32 68.19 61.67 57.41 55.56 68.19	25.71 25.01 25.00 27.38 25.12 21.09 33.33 33.33 23.94	10.86 10.66 10.37 12.24 10.56 11.64 11.60 14.80 10.93 10.89	2.00 -3.53 -1.62 12 2.00 92 -6.60 -5.54 .18 -3 02	1,521 1,565 1,556 1,215 1,720 1,631 1,500 625 1,500 1,680	30 00 -55 00 -25 00 1 42 34 00 -15 00 -99 00 -34 00 2 66 -50 00	391 391 389 332 432 343 500 208 500 402	31 32 33 34 35 36 37 38 39 40

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
41 42 43 44 45 46 47 48 49 50	242 80 45 346 36 100 400 175 99 80	\$75,000 6,000 8,000 104,000 20,000 35,000 40,000 25,000 30,000	\$115,092 25,488 20,000 150,063 16,000 30,000 175,000 48,000 53,990 30,500	\$317,468 49,500 40,000 454,993 28,000 91,900 458,000 136,700 128,660 91,110	\$470,356 78,159 66,000 650,825 50,050 148,000 663,500 225,000 225,700 146,250	\$37,796 3,171 6,000 45,769 6,050 26,100 30,500 40,300 43,050 24,640	8.03 4.05 9.10 7.02 12.08 17.63 4.59 17.91 19.07 16.85
51 52 53 54 55 56 57 58 59 60	37 99 40 35 110 225 210 50 75 40	12,000 50,000 25,000 10,000 50,000 75,000 180,000 50,000 50,000 7,000	14,000 55,000 22,000 10,000 40,000 75,000 120,000 35,000 38,000 10,000	26,000 215,000 50,000 50,000 170,000 200,000 553,000 62,800 75,000 34,000	43,000 300,000 80,000 65,000 250,000 298,000 746,000 116,000 125,000 48,000	3,000 30,000 8,000 5,000 40,000 23,000 73,000 18,200 12,000 4,000	6.97 10.00 10.00 7.69 16.00 7.71 9.78 15.68 9.60 8.33
61 62 63 64 65 66 67 68 69 70	80 35 21 24 21 15 40 28 31 85	40,000 15,000 8,000 10,000 3,000 5,500 5,000 15,000 40,000 19,000	41,600 15,000 8,000 10,800 9,000 7,200 13,700 5,760 16,000 34,548	106,000 34,200 20,200 18,300 17,775 12,475 28,600 23,300 56,500 70,000	160,000 54,000 30,000 33,400 30,000 22,000 45,000 31,500 76,000 116,000	12,400 4,800 1,860 4,300 3,225 2,325 2,700 2,440 3,500 11,452	7 75 8 88 6.00 12.88 10.75 10 56 6 00 7.74 4.60 9.87
71 72 73 74 75 76 77 78 79 80	42 25 42 30 290 14 20 23 20 33	5,000 1,600 5,000 8,000 100,000 4,000 5,100 3,000 5,000	13,500 8,000 10,000 8,835 58,500 8,650 6,900 7,000 8,859 11,500	51,800 9,500 12,000 20,500 222,500 5,000 10,800 22,250 23,850 34,350	72,000 20,000 25,000 33,000 305,000 18,500 20,000 32,000 36,000 54,000	6,700 2,500 3,000 3,665 24,000 4,850 2,300 2,750 3,291 8,150	9.30 12.50 12.00 11.10 7.87 26.21 11.05 8.59 9.14 15.09
81 82 83 84 85 86 87 88 89	37 20 92 15 25 84 36 29 65 23	5,000 5,000 60,000 2,000 800 25,000 40,000 1,600 30,000 10,000	10,000 5,500 46,150 5,000 8,775 27,500 12,618 7,300 25,700 9,500	35,300 7,825 178,000 8,500 12,640 120,565 35,472 16,397 69,872 31,600	54,000 15,900 248,000 15,736 24,000 162,890 52,714 28,545 109,000 50,075	8,700 2,575 23,850 2,236 2,585 14,825 4,624 4,848 13,428 8,975	16.11 16.19 9.61 14.21 10.78 9.10 8.77 16.98 12.31 17.92
91 92 93 94 95	41 34 130 135 56	15,000 15,000 75,000 40,000 25,000	21,625 13,000 50,000 48,000 26,287	53,575 25,840 150,000 143,500 76,137	87,750 44,000 230,000 212,000 111,530	12,550 5,160 30,000 20,500 9,106	14.31 11.72 13.04 9.66 8.16

Estimated interest and expenses.	Net profit or loss.	Percentage of slock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly nct profit per employé,	Average yearly carnings of each employe.	ESTABLISHMENTS.
\$51,536 8,176 7,080 71,323 6,205 16,000 68,450 24,900 24,070 16,425	-\\$13,740 -5,005 -1,080 -25,554 -155 10,100 -37,950 15,400 18,980 8,215	67.49 63.33 60.60 69.92 55.95 62.10 69.03 60.76 57.01 62.30	24.48 32.62 30.30 23.06 31.97 20.27 26.38 21.33 23.92 20.85	10.95 10.46 10.73 10.95 12.39 10.81 10.31 11.06 10.66 11.23	-2.92 -6 41 -1 63 -3.93 -31 6.82 -5.72 6.85 8.41 5.62	\$1,943 976 1,466 1,880 1,390 1,480 1,658 1,285 2,279 1,828	-\$56 00 -62 00 -24 00 -73 00 -4 30 101 00 -94 00 88 00 191 00 102 00	\$475 318 444 433 444 300 437 274 545 381	41 42 43 44 45 46 47 48 49 50
5,020 33,000 9,500 7,100 28,000 34,300 85,400 14,600 15,500 5,220	-2,020 -3,000 -1,500 -2,100 12,000 -11,300 -12,400 3,600 -3,500 -1,220	60.47 71.67 62.50 76.92 68.00 67.12 74.13 54 14 60.00 70 84	32.56 18.33 27.50 15.39 16.00 25.17 16.09 30.18 30.40 20.83	11.67 11.00 11.87 10.92 11.20 11.51 11.44 12.58 12.40 10.87	$\begin{array}{c} -4.70 \\ -1.00 \\ -1.87 \\ -3.23 \\ 4.80 \\ -3.80 \\ -1.66 \\ 3.10 \\ -2.80 \\ -2.54 \end{array}$	1,162 3,030 2,000 1,857 2,272 1,324 3,552 2,320 1,666 1,200	-54 00 -30 00 -37 00 -60 00 109 00 -50 00 -59 00 72 00 -46 00 -30 00	378 555 550 285 363 333 571 700 506 250	51 52 53 54 55 56 57 58 59 60
18,400 6,300 3,480 3,940 3,180 2,530 4,800 4,050 10,000 12,740	-6,000 -1,500 -1,680 360 45 -205 -2,100 -1,610 -6,500 -1,288	62.25 63.34 67.33 54.79 59.25 56.71 63.56 73.97 74.34 60.34	26.00 27.78 26.67 32.33 30.00 32.73 30.44 18.29 21.06 29.79	11.50 11.66 11.60 11.80 10.60 11.50 10.66 12.85 13.15 10.98	$\begin{array}{c} -3.75 \\ -2.78 \\ -5.60 \\ 1.08 \\ .15 \\94 \\ -4.66 \\ -5.11 \\ -8.55 \\ -1.11 \end{array}$	2,000 1,542 1,428 1,391 1,429 1,466 1,125 1,125 2,451 1,364	$\begin{array}{c} -75\ 00 \\ -42\ 00 \\ -80\ 00 \\ 15\ 00 \\ 2\ 14 \\ -13\ 00 \\ -52\ 00 \\ -57\ 00 \\ -209\ 00 \\ -15\ 00 \\ \end{array}$	520 428 380 450 428 480 342 205 516 406	61 62 63 64 65 66 67 68 69 70
7,500 2,096 2,800 3,780 36,500 2,090 2,306 3,440 3,780 5,700	$\begin{array}{c} -800 \\ 404 \\ 200 \\ -115 \\ -12,500 \\ 2,760 \\ -6 \\ -690 \\ -489 \\ 2,450 \end{array}$	71.95 47.50 48.00 62.12 72.95 27 03 54.00 69.53 66.25 63.61	18.75 40.00 40.00 26.78 19.18 46.76 34.50 21.88 24.61 21.30	10.41 10.48 11.20 11.45 11.96 11.29 11.53 10.75 10.50	$\begin{array}{c} -1\ 11 \\ 2.02 \\ .80 \\35 \\ -4.09 \\ 14.92 \\03 \\ -2.16 \\ -1.36 \\ 4\ 54 \end{array}$	1,714 800 585 1,100 1,051 1,321 1,000 1,391 1,800 1,636	$\begin{array}{c} -19\ 00 \\ 16\ 00 \\ 4\ 76 \\ -3\ 83 \\ -43\ 00 \\ 197\ 00 \\ -30\ 00 \\ -24\ 00 \\ 74\ 00 \\ \end{array}$	321 320 238 294 201 618 345 305 442 348	71 72 73 74 75 76 77 78 79 80
5,700 1,890 28,400 1,694 2,448 17,789 7,671 2,951 12,700 5,608	3,000 685 -4,550 542 137 -2,964 -3,047 1,897 728 3,367	65.37 49 22 71.78 54.02 52.65 74.01 67.29 57.44 64.11 63.11	18.52 34.59 18 61 31.77 36.57 16.89 23.94 25.58 23 58 18.97	10.55 11.88 11.04 10.77 10.20 10.92 14.55 10.34 11.65 11.20	5.56 4.31 -1.43 3.44 5.8 -1.82 -5.78 6.64 .66 6.72	1,459 795 2,695 1,049 960 1,939 1,464 984 1,676 2,177	81 00 34 00 -49 00 36 00 5 48 -35 00 -84 00 65 00 11 00 146 00	270 275 501 333 351 327 350 251 395 413	81 82 83 84 85 86 87 88 89
9,675 5,300 27,500 23,600 12,653	$\begin{array}{r} 2,875 \\ -140 \\ 2,500 \\ -3,100 \\ -3,547 \end{array}$	61.05 58.73 65.22 67.69 68.27	24.64 29.55 21.74 22.65 23.57	11.03 12.04 11.95 11.13 11.34	3.28 32 1.09 -1.47 -3.18	2,140 1,294 1,769 1,570 1,991	70 00 -4 11 19 00 -22 00 -63 00	527 382 384 355 469	91 92 93 94 95

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
96 97 98 90 100	38 48 13 12 57	\$9,000 13,000 10,000 5,000 37,000	\$12,000 19,500 5,000 5,400 25,844	\$38,000 43,250 19,000 7,500 54,116	\$59,000 70,000 27,000 15,000 95,000	\$9,000 7,250 3,000 2,100 15,040	15.25 10.35 11.11 14.00 15.83
101 102 103 104 105 106 107 108 109 110	329 25 45 35 100 40 100 150 23	65,000 5,000 5,500 7,000 35,000 5,000 25,000 18,000 5,000 5,000	180,119 6,390 18,000 17,000 46,268 12,000 20,000 36,000 10,000 6,200	535,621 23,440 37,000 50,000 182,820 17,000 60,000 52,608 30,000 13,800	736,742 32,500 60,000 78,000 254,935 33,000 100,000 101,400 50,000 25,000	21,002 2,670 5,000 11,000 25,847 4,000 20,000 12,792 10,000 5,000	2.85 8.21 8.33 14.10 10.13 12.12 20.00 12.62 20.00 20.00
111 112 113 114 115 116 117 118 119 120	70 12 260 120 125 200 26 75 102 86	8,000 5,500 50,000 40,000 75,000 100,000 5,000 25,000 75,000 45,000	21,500 5,053 77,298 35,000 55,000 54,000 5,600 43,500 58,000 55,000	44,500 6,950 275,000 202,000 210,000 12,600 115,000 225,000 180,000	83,870 13,587 406,944 2 3,000 275,000 350,000 20,660 175,500 325,000 250,000	17,870 1,584 54,646 6,000 10,000 46,000 2,460 17,000 42,000 15,000	21.31 11.65 13.42 2.46 3.63 13.14 11.90 9.68 12.92 6.00
121 122 123 124 125 126 127 128 129 130	73 118 57 13 70 77 50 72 150 108	45,000 20,000 7,000 2,000 18,000 35,000 15,000 20,000 35,000	45,000 47,000 20,000 5,500 36,500 35,000 33,750 26,800 42,187 65,000	93,500 144,000 40,000 7,800 98,500 73,360 82,000 47,000 158,000 161,000	150,000 210,000 65,000 16,000 142,000 110,000 122,500 80,410 245,000 241,800	11,500 19,000 5,000 2,700 7,000 1,640 6,750 6,610 44,813 15,800	7.66 9 05 7.69 16.87 4.92 1.49 5.51 8.22 18.29 6.53
131 132 133 134 135 136 137 138 139 140	32 60 250 27 143 50 360 76 62 31	2,000 4,000 150,000 15,000 38,000 8,000 120,000 6,000 10,000 4,000	12,920 14,000 75,000 8,000 38,414 12,000 108,510 30,000 23,400 11,700	27,500 20,000 200,000 30,285 113,291 28,250 310,471 60,000 47,000 16,100	42,000 43,600 300,000 50,000 179,094 48,000 463,689 100,200 80,000 34,700	1,580 9,600 25,000 11,715 27,389 7,750 44,708 10,200 9,600 6,900	3.76 22.01 8.33 23 43 15 29 16.14 9.64 10.18 12.00 19.88
141 142 143 144 145 146 147 148 149 150	20 100 75 85 14 16 35 17 56 40	8,000 25,000 12,000 6,000 8,000 10,000 10,000 35,200 5,000	10,000 25,000 27,000 42,000 6,200 5,000 12,800 5,000 28,000 10,000	15,900 100,000 60,000 132,900 9,636 14,906 31,500 4,500 38,800 14,000	30,000 165,000 92,400 188,261 19,412 22,975 50,000 12,000 75,000 27,500	4,100 40,000 5,400 13,361 3,576 3,069 5,700 2,500 8,200 3,500	13.67 24.24 5.85 7.10 18.42 13.35 11.40 20.83 10.93 12.73

	Annual Control								-
Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net prout per employé,	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$6,440 7,780 3,300 1,800 11,720	\$2,560 530 300 300 3,320	64.41 61.79 70.37 50.00 56.97	20.34 27.86 18.52 36.00 27.20	10.91 11 11 12.22 12.00 12 33	$\begin{array}{r} 4.34 \\76 \\ -1.11 \\ 2.00 \\ 3.50 \end{array}$	\$1,552 1,457 2,070 1,250 1,666	\$67 00 -11 00 -23 00 25 00 58 00	\$315 406 384 450 453	96 97 98 99 100
77,574 3,550 6,330 8,220 27,594 3,600 11,500 11,220 5,300 2,800	$\begin{array}{c} -56,572 \\ -880 \\ -1,330 \\ 2,780 \\ -1,747 \\ 400 \\ 8,500 \\ 1,572 \\ 4,700 \\ 2,200 \end{array}$	72.70 72.13 61.67 64.10 71.72 51.52 60.00 51.88 60.00 55.20	24,45 19,66 30,00 21,80 18,15 36,36 20,00 35,50 20,00 24,80	10.52 10.92 10.55 10.54 10.82 10.91 11.50 11.07 10.60 11.20	-7.67 -2.71 -2.22 3 56 69 1.21 8.50 1.55 9.40 8.80	2,239 1,300 1,333 2,228 2,549 825 1,000 676 2,173 1,666	$\begin{array}{c} -171\ 00 \\ -35\ 00 \\ -29\ 00 \\ 79\ 00 \\ -17\ 00 \\ 10\ 00 \\ 85\ 00 \\ 10\ 00 \\ 204\ 00 \\ 146\ 00 \\ \end{array}$	547 255 400 485 462 300 200 240 434 413	101 102 103 104 105 106 107 108 109 110
8,867 1,689 43,694 26,700 32,000 41,000 2,366 19,050 37,000 27,700	$\begin{array}{c} 9,003 \\ -105 \\ 10,952 \\ -20,700 \\ -22,000 \\ 5,000 \\ 94 \\ -2,050 \\ 5,000 \\ -12,700 \end{array}$	53.06 51.16 67.58 83.13 76.37 71.43 60.99 65.53 69.23 72.00	25.63 37.19 19 00 14 41 20.00 15.43 27.11 24.79 17.85 22.00	10.58 12.43 10.73 10.98 11.63 11.71 11.45 10.85 11.38 11.08	10.73 78 2.69 -8.52 -8.00 1.43 .45 -1.17 1.54 -5.08	1,198 1,132 1,565 2,025 2,200 1,750 794 2,340 3,186 2,906	$\begin{array}{c} 128\ 00 \\ -8\ 75 \\ 42\ 00 \\ -172\ 00 \\ -176\ 00 \\ 25\ 00 \\ 3\ 61 \\ -27\ 00 \\ 49\ 00 \\ -147\ 00 \\ \end{array}$	307 421 297 291 440 270 215 580 568 639	111 112 113 114 115 116 117 118 119 120
17,700 22,200 6,920 1,720 15,280 13,100 21,250 8,341 25,700 26,280	-6,200 -3,200 -1,920 980 -8,280 -11,460 -14,500 -1,731 19,113 -10,480	62.34 68.57 61.54 48.75 69.37 66.70 66.94 58.45 64.49 66.59	30,00 22,38 30,77 34,38 25,71 31,81 27,55 33,33 17,22 26,88	11.80 10.57 10.64 10.75 10.76 11.90 17 34 10 37 10.48 10.86	$\begin{array}{c} -4.14 \\ -1.52 \\ -2.95 \\ 6.12 \\ -5.84 \\ -10.41 \\ -11.83 \\ -2.15 \\ 7.81 \\ -4.33 \end{array}$	2,054 1,779 1,140 1,230 2,028 1,428 2,450 1,116 1,633 2,238	-84 00 -27 00 -33 00 75 00 -118 00 -148 00 -290 00 -24 00 127 00 -97 00	616 398 350 423 521 454 675 372 281 601	121 122 123 124 125 126 127 128 129 130
4,320 4,600 39,000 5,900 20,189 5,280 53,569 10,380 8,600 3,710	$\begin{array}{c} -2,740 \\ 5,000 \\ -14,000 \\ 5,815 \\ 7,200 \\ 2,470 \\ -8,861 \\ -180 \\ 1,000 \\ 3,190 \end{array}$	65.48 45.88 66.67 60.57 63.26 58.86 66.96 59.88 58.75 43.40	30.76 32.11 25.00 16.00 21.45 25.00 23.40 29.94 29.25 33.72	10.28 10.55 13.00 11.80 11.27 11.00 11.55 10.35 10.75 10.69	-6.52 11.46 -4.67 11 63 4.02 5.14 -1.91 -1.7 1.25 9.19	1,312 726 1,200 1,851 1,252 960 1,288 1,318 1,290 1,119	$\begin{array}{c} -85\ 00 \\ 83\ 00 \\ -56\ 00 \\ 215\ 00 \\ 50\ 00 \\ 49\ 00 \\ -24\ 00 \\ -2\ 36 \\ 16\ 00 \\ 102\ 00 \end{array}$	403 233 300 296 268 240 301 394 377 377	131 132 133 134 135 136 137 138 139 140
3,480 18,000 9,960 21,826 2,301 2,778 5,600 1,800 9.612 3,050	620 22,000 -4,560 -8,465 1,275 291 100 700 -1,412 450	53.00 60.61 64.93 70.59 49.64 64.88 63.00 37.50 51.74 50.91	33.33 15.15 29.22 22.31 31.94 21.77 25 60 41 67 37.33 36.36	11.60 10.91 10.78 11.59 11.85 12.08 11.20 15.00 12.81 11.09	2 07 13.33 -4.93 -4.49 6.57 1.27 .20 5.83 -1.88 1.64	1,500 1,650 1,232 2,214 1,386 1,435 1,428 705 1,339 687	31 00 220 00 -60 00 -99 00 91 00 18 00 2 85 41 00 -25 00 11 00	500 250 360 494 442 312 365 294 500 250	141 142 143 144 145 146 147 148 149 150

### STATISTICS OF LABOR.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
151	60	\$15,000	\$25,000	\$75,000	\$125,000	\$25,000	20.00
152	75	5 000	20,000	40,000	65,000	5,000	7.69
153	35	10,000	9,700	35,000	50,000	5,300	10.60
154	300	30,000	90,000	110,000	208,000	8,000	3.84
155	91	20,000	30,600	116,000	153,000	6,400	4.18
156	60	10,000	45,000	122,000	180,000	13,000	7.22
157	200	20,000	36,300	42,000	84,700	6,400	7.55
158	33	6,000	16,300	34,000	65,000	14,700	22.61
159	40	12,000	15,000	27,000	48,000	6,000	12.50
160	105	25,000	12,000	75,000	92,000	5,000	5.44
161	18	7,000	6,600	12,000	20,000	1,400	7.00
162	53	4,000	37,351	75,000	120,000	7,649	6.37
163	50	7,000	15,000	34,000	55,000	6,000	10.91
164	30	25,000	11,000	37,000	51,000	3,000	5.88
165	17	5,000	5,000	11,000	20,625	4,625	22,43
166	17	2,500	6,375	18,000	27,500	3,125	11.36
167	60	25,000	27,000	65,000	96,000	4,000	4.16
168	100	10,000	20,000	28,000	66,000	18,000	27.27
169	140	30,000	90,000	150,000	250,000	10,000	4.00
170	40	10,000	18,000	50,000	80,000	12,000	15.00
171	13	3,000	5,000	13,400	23,000	4,600	20.00
172	50	20,000	19,000	56,000	80,000	5,000	6.25
173	25	2,500	18,000	48,150	84,000	17,850	21.25
174	35	8,000	10,000	26,000	40,000	4,000	10.00
175	73	25,000	40,000	54,000	123,000	29,000	23.57
176	75	12,000	25,000	70,000	112,000	17,000	15.18
177	150	20,000	46,000	90,000	145,000	9,000	6.20
178	13	10,000	7,000	21,000	35,000	7,000	20.00
179	151	42,000	34,000	205,000	300,000	61,000	20.33
180	114	39,000	36,000	81,000	140,000	23,000	16.43
181 182 183 184 185 186 187 188 189	240 53 30 100 111 27 355 20 25 60	40,000 5,000 5,000 18,000 25,000 3,000 125,000 8,000 3,000 10,000	84,500 22,000 18,000 40,000 25,000 8,000 160,000 12,000 5,000 18,000	149,672 31,000 35,000 95,000 70,000 17,500 325,000 14,000 5,000	254,172 72,000 55,000 140,000 97,500 30,000 550,000 29,000 12,000 90,750	20,000 19,000 2,000 5,000 2,500 4,500 65,000 3,000 2,000 12,750	7.86 26.39 3.63 3.57 2.57 15.00 11.82 10.35 16.66 14.05
191 192 193 194 195 196 197 198 199 200	222 74 28 75 105 115 80 110 106 30	15,000 15,000 13,000 10,000 40,000 17,000 15,000 20,000 3,000	50,000 27,000 12,000 35,000 52,250 43,000 26,000 42,120 35,000 12,000	100,000 46,800 32,000 35,000 66,500 65,000 48,000 66,700 59,000 16,000	160,000 90,600 48,000 75,000 145,000 130,000 91,000 114,969 110,000 30,000	10,000 16,800 4,000 5,000 26,250 22,000 17,000 6,149 16,000 2,000	6.25 18 54 8.33 6 66 18.11 16 92 18 68 5.34 14.54 6.66
201	21	5,000	10,000	23,000	37,000	4,000	10.81
202	217	40,000	35,000	80,000	125,000	10,000	8.00
203	13	2,000	5,000	11,000	20,000	4,000	20.00
204	25	10,000	15,000	35,000	60,000	10,000	16.67
205	100	10,000	50,000	85,000	150,000	15,000	10.00

Estimated interest and expenses. Not proint $\frac{8}{\sqrt{2}} = \frac{8}{\sqrt{2}} = \frac{8}{\sqrt{2}} = \frac{8}{\sqrt{2}} = \frac{1}{\sqrt{2}} = \frac{8}{\sqrt{2}} = \frac{1}{\sqrt{2}} $										
\$13,400 \$11,600 60.00 20.00 10.72 9.28 \$2,083 \$193 00 \$416 151 6,800 -1,800 61.54 30.77 10.46 -2.77 866 -24 00 266 152 22,600 -14,600 52.89 43.27 10.86 -7.02 693 -48 00 300 154 16,500 -10,100 75.82 20.00 10.78 -6.60 1,681 -110 00 336 155 18,600 -3,600 67.78 25.00 10.33 -3.11 3,000 -93 00 750 156 9,670 -3,270 49.59 42.86 11.41 -3.86 423 -16 00 181 157 6.860 7,840 52.31 25.08 10.55 12.06 1,969 237 00 493 158 5.520 480 56.25 31.25 11.50 1.00 1,200 12 00 375 159 10,700 -5,700 81.52 13.04 11.63 -6.19 876 -54 00 114 160 12,240 -4,591 62.50 31.13 10.20 -3.83 2.264 -86 00 704 162 5,920 80 61.82 27.27 10.76 -15 1,100 1 60 300 163 6,600 -3.600 72.55 21.57 12.94 -7 06 1,700 -120 00 366 164 2,360 -3.600 72.55 21.57 12.94 -7 06 1,700 -120 00 366 164 2,363 2,262 53.33 24.24 11.46 10.97 1,213 133 00 294 165 6,800 -16,800 60.00 33.00 10.90 18.37 150 11.100 -7,100 67.71 28.13 11.56 -7.40 1,600 -118 00 450 161 22.480 42.43 30.30 10.90 16.37 660 18.00 200 168 8,800 -16,800 60.00 30.00 10.72 -6.72 1,785 -120 00 642 163 26,800 -16,800 60.00 30.00 10.72 -6.72 1,785 -120 00 642 163 26,800 -16,800 60.00 30.00 10.72 -6.72 1,785 -120 00 642 163 8,800 -16,800 60.00 20.55 01.075 4.25 1,769 163 00 384 170 2,480 -480 65 00 25.50 10.75 4.25 1,769 163 00 384 170 2,480 -480 65 00 25.50 10.75 4.25 1,769 163 00 384 170 2,480 -480 65 00 25.00 11.20 -1.20 1,142 -13 00 255 174 1,190 -6.700 62.07 31.73 10.84 4.95 4.95 6.95 6.25 2.25 10.075 4.25 1,769 163 00 384 170 2,900 -4.200 60.00 20.00 11.71 8.29 2,692 223 00 538 178 32.21 1.21 1.236 1.684 20.80 00 547 175 11.90 5.080 62.50 22.50 10.75 4.25 1,769 163 00 384 170 2,900 -4.200 60.00 20.00 11.71 8.29 2,692 223 00 538 178 32.21 1.21 1.236 1.684 20.80 00 547 175 11.90 5.080 62.50 22.50 10.75 4.25 1,769 163 00 384 170 2.900 60.00 20.00 11.71 8.29 2,692 223 00 538 178 3.380 -3.80 6.25 50 22.50 10.75 4.25 1,769 163 00 384 170 2.900 60.00 20.00 11.71 8.29 2,692 223 00 538 178 3.380 -3.800 62.50 22.50 10.75 4.25 1,769 163 00 30 31 180 1.20 -1.20 1.142 -1.30 00 255 174 1.33 00 3.30 1.30 1.30 1.30 1.30 1.30	Estimated		of stock alue of	f wages alue of	oduct.	of net loss of oduct.	rly pro- aployé.	arly net mployé.	of each	ENTS.
\$13,400 \$11,600 60.00 20.00 10.72 9.28 \$2,083 \$193 00 \$416 151 6,800 -1,800 61.54 30.77 10.46 -2.77 866 -24 00 266 152 22,600 -14,600 52.89 43.27 10.86 -7.02 693 -48 00 300 154 16,500 -10,100 75.82 20.00 10.78 -6.60 1,681 -110 00 336 155 18,600 -3,600 67.78 25.00 10.33 -3.11 3,000 -93 00 750 156 9,670 -3,270 49.59 42.86 11.41 -3.86 423 -16 00 181 157 6.860 7,840 52.31 25.08 10.55 12.06 1,969 237 00 493 158 5.520 480 56.25 31.25 11.50 1.00 1,200 12 00 375 159 10,700 -5,700 81.52 13.04 11.63 -6.19 876 -54 00 114 160 12,240 -4,591 62.50 31.13 10.20 -3.83 2.264 -86 00 704 162 5,920 80 61.82 27.27 10.76 -15 1,100 1 60 300 163 6,600 -3.600 72.55 21.57 12.94 -7 06 1,700 -120 00 366 164 2,360 -3.600 72.55 21.57 12.94 -7 06 1,700 -120 00 366 164 2,363 2,262 53.33 24.24 11.46 10.97 1,213 133 00 294 165 6,800 -16,800 60.00 33.00 10.90 18.37 150 11.100 -7,100 67.71 28.13 11.56 -7.40 1,600 -118 00 450 161 22.480 42.43 30.30 10.90 16.37 660 18.00 200 168 8,800 -16,800 60.00 30.00 10.72 -6.72 1,785 -120 00 642 163 26,800 -16,800 60.00 30.00 10.72 -6.72 1,785 -120 00 642 163 26,800 -16,800 60.00 30.00 10.72 -6.72 1,785 -120 00 642 163 8,800 -16,800 60.00 20.55 01.075 4.25 1,769 163 00 384 170 2,480 -480 65 00 25.50 10.75 4.25 1,769 163 00 384 170 2,480 -480 65 00 25.50 10.75 4.25 1,769 163 00 384 170 2,480 -480 65 00 25.00 11.20 -1.20 1,142 -13 00 255 174 1,190 -6.700 62.07 31.73 10.84 4.95 4.95 6.95 6.25 2.25 10.075 4.25 1,769 163 00 384 170 2,900 -4.200 60.00 20.00 11.71 8.29 2,692 223 00 538 178 32.21 1.21 1.236 1.684 20.80 00 547 175 11.90 5.080 62.50 22.50 10.75 4.25 1,769 163 00 384 170 2,900 -4.200 60.00 20.00 11.71 8.29 2,692 223 00 538 178 32.21 1.21 1.236 1.684 20.80 00 547 175 11.90 5.080 62.50 22.50 10.75 4.25 1,769 163 00 384 170 2.900 60.00 20.00 11.71 8.29 2,692 223 00 538 178 3.380 -3.80 6.25 50 22.50 10.75 4.25 1,769 163 00 384 170 2.900 60.00 20.00 11.71 8.29 2,692 223 00 538 178 3.380 -3.800 62.50 22.50 10.75 4.25 1,769 163 00 30 31 180 1.20 -1.20 1.142 -1.30 00 255 174 1.33 00 3.30 1.30 1.30 1.30 1.30 1.30		Net profit	c G	e c	p xp	9, 7, E	rea er	ye r e	3 462	A H
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\$13,400 \$11,600 60.00 20.00 10.72 9.28 \$2,083 \$193 00 \$416 151 6,800 -1,800 61.54 30.77 10.46 -2.77 866 -24 00 266 152 22,600 -14,600 52.89 43.27 10.86 -7.02 693 -48 00 300 154 16,500 -10,100 75.82 20.00 10.78 -6.60 1,681 -110 00 336 155 18,600 -3,600 67.78 25.00 10.33 -3.11 3,000 -93 00 750 156 9,670 -3,270 49.59 42.86 11.41 -3.86 423 -16 00 181 157 6.860 7,840 52.31 25.08 10.55 12.06 1,969 237 00 493 158 5.520 480 56.25 31.25 11.50 1.00 1,200 12 00 375 159 10,700 -5,700 81.52 13.04 11.63 -6.19 876 -54 00 114 160 12,240 -4,591 62.50 31.13 10.20 -3.83 2.264 -86 00 704 162 5,920 80 61.82 27.27 10.76 -15 1,100 1 60 300 163 6,600 -3.600 72.55 21.57 12.94 -7 06 1,700 -120 00 366 164 2,360 -3.600 72.55 21.57 12.94 -7 06 1,700 -120 00 366 164 2,363 2,262 53.33 24.24 11.46 10.97 1,213 133 00 294 165 6,800 -16,800 60.00 33.00 10.90 18.37 150 11.100 -7,100 67.71 28.13 11.56 -7.40 1,600 -118 00 450 161 22.480 42.43 30.30 10.90 16.37 660 18.00 200 168 8,800 -16,800 60.00 30.00 10.72 -6.72 1,785 -120 00 642 163 26,800 -16,800 60.00 30.00 10.72 -6.72 1,785 -120 00 642 163 26,800 -16,800 60.00 30.00 10.72 -6.72 1,785 -120 00 642 163 8,800 -16,800 60.00 20.55 01.075 4.25 1,769 163 00 384 170 2,480 -480 65 00 25.50 10.75 4.25 1,769 163 00 384 170 2,480 -480 65 00 25.50 10.75 4.25 1,769 163 00 384 170 2,480 -480 65 00 25.00 11.20 -1.20 1,142 -13 00 255 174 1,190 -6.700 62.07 31.73 10.84 4.95 4.95 6.95 6.25 2.25 10.075 4.25 1,769 163 00 384 170 2,900 -4.200 60.00 20.00 11.71 8.29 2,692 223 00 538 178 32.21 1.21 1.236 1.684 20.80 00 547 175 11.90 5.080 62.50 22.50 10.75 4.25 1,769 163 00 384 170 2,900 -4.200 60.00 20.00 11.71 8.29 2,692 223 00 538 178 32.21 1.21 1.236 1.684 20.80 00 547 175 11.90 5.080 62.50 22.50 10.75 4.25 1,769 163 00 384 170 2.900 60.00 20.00 11.71 8.29 2,692 223 00 538 178 3.380 -3.80 6.25 50 22.50 10.75 4.25 1,769 163 00 384 170 2.900 60.00 20.00 11.71 8.29 2,692 223 00 538 178 3.380 -3.800 62.50 22.50 10.75 4.25 1,769 163 00 30 31 180 1.20 -1.20 1.142 -1.30 00 255 174 1.33 00 3.30 1.30 1.30 1.30 1.30 1.30			erc	pai	erc est val	pro	du	pro	eal	ST
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$			2	2	<u> </u>	Д	۲ ۱	۷	٩	<u> </u>
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		#11 000	00.00	00.00	10.50	0.00	20.000	@100 00	0.410	151
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		\$11,600	60.00	20.00	10.72	9.28		\$193 00	966	152
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		-1,800	70.00	10.17	11.90	-2.11 - 60	1 498	8 57		153
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$			52.89	43.97	10.86	-7.02	693	<del>-48</del> 00	300	154
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$			75.82	20.00	10.78	-6.60	1.681	110 00		155
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		-5,600	67.78	25.00	10.33	-3 11	3,000	-93 00	750	156
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	9,670	-3,270	49.59	42.86	11.41	-3.86	493	16 00		157
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	6.860	7,840	52.31	25.08	10.55	12.06	1,969	237 00		158
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	5,520	480	56.25	31.20			1,200	12 00		159
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	10,700	-5,700	81.52	13.04	11.63	-6.19	876	54 00	114	160
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	0.400	1 000	60.00	22.00	19.10	5.10	1 111	56.00	366	161
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	19 240	-1,020 -4 591	69.50	31.13	10.10		2 264			162
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	5 990	-4,001	61.82	27.27	10.76		1.100			163
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	6,600	-3,600	72.55	21.57	12.94	<b>-7</b> 06	1,700			164
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		2,262	53.33	24.24	11.46	10.97	1,213	133 00	294	
$\begin{array}{c} 11,100 \\ 7,200 \\ 7,200 \\ 8,600 \\ \hline \end{array} \begin{array}{c} 10,800 \\ 8,600 \\ \hline \end{array} \begin{array}{c} 42,433 \\ 8,600 \\ \hline \end{array} \begin{array}{c} 3,400 \\ 62,50 \\ \hline \end{array} \begin{array}{c} 62,500 \\ 8,600 \\ \hline \end{array} \begin{array}{c} 10,800 \\ 8,600 \\ \hline \end{array} \begin{array}{c} 60,00 \\ 3,400 \\ \hline \end{array} \begin{array}{c} 62,500 \\ 62,50 \\ \hline \end{array} \begin{array}{c} 10,75 \\ 22,50 \\ \hline \end{array} \begin{array}{c} 10,75 \\ 4.25 \\ 1,769 \\ \hline \end{array} \begin{array}{c} 163 \\ 163 \\ 10,769 \\ \hline \end{array} \begin{array}{c} 00 \\ 642 \\ 169 \\ \hline \end{array} \begin{array}{c} 163 \\ 169 \\ 384 \\ 170 \\ \hline \end{array} \begin{array}{c} 2,480 \\ 8,550 \\ 9,300 \\ -4,200 \\ -4,200 \\ \hline \end{array} \begin{array}{c} 4,200 \\ 70,00 \\ 23,75 \\ 11,50 \\ -5,25 \\ 9,300 \\ \hline \end{array} \begin{array}{c} 5,322 \\ 21,43 \\ 10,18 \\ 11,07 \\ 3,360 \\ 372 \\ 00 \\ \hline \end{array} \begin{array}{c} 163 \\ 384 \\ 170 \\ \hline \end{array} \begin{array}{c} 170 \\ 384 \\ 170 \\ \hline \end{array} \begin{array}{c} 4,480 \\ 480 \\ -480 \\ 65 \\ 00 \\ 25,000 \\ 11,20 \\ 13,800 \\ 15,200 \\ 43,91 \\ 32,52 \\ 28,480 \\ 68,34 \\ 11,33 \\ 10,84 \\ 6,660 \\ 57.86 \\ 25.71 \\ 11,67 \\ 11,67 \\ 4.76 \\ 11,228 \\ 12,20 \\ 12,228 \\ 10,64 \\ 4.51 \\ 4.76 \\ 1,228 \\ 13,800 \\ 12,223 \\ 10,64 \\ 4.51 \\ 4.76 \\ 1,228 \\ 14,93 \\ 67 \\ 00 \\ 333 \\ 176 \\ 60 \\ 175 \\ 177 \\ 175 \\ 182 \\ 182 \\ 182 \\ 175 \\ 175 \\ 182 \\ 182 \\ 183 \\ 180 \\ 11,250 \\ 11,250 \\ 43,60 \\ 6,660 \\ 57.86 \\ 25.71 \\ 11,167 \\ 4.76 \\ 1,228 \\ 11,288 \\ 12,380 \\ 12,280 \\ 11,250 \\ 12,380 \\ 13,200 \\ 11,200 \\ 12,300 \\ 12,500 \\ 12,500 \\ 13,333 \\ 10,84 \\ 10,47 \\ 10,111 \\ 10,200 \\ 10,20$	2,900	225	65.46	23,18	10.54	.82	1,617	13 00	375	
$\begin{array}{c} 7,200 & 10,800 & 42,43 & 30,30 & 10,90 & 16,37 & 660 & 108 & 00 & 200 & 188 \\ 8,600 & 3,400 & 62.50 & 22.50 & 10.75 & -6.72 & 1,769 & 163 & 00 & 384 & 170 \\ \hline \\ 2,480 & 2,120 & 58.26 & 21.74 & 10.78 & 9.22 & 1,769 & 163 & 00 & 384 & 170 \\ \hline \\ 2,480 & -4,200 & 70,00 & 23.75 & 11.50 & -5.25 & 1,600 & -84 & 00 & 380 & 172 \\ 8,550 & 9,300 & 57.32 & 21.43 & 10.18 & 11.07 & 3,360 & 372 & 00 & 720 & 173 \\ 4,480 & -480 & 65 & 00 & 25.00 & 11.20 & -1.20 & 1,142 & -13 & 00 & 285 & 174 \\ 13,800 & 15,200 & 43.91 & 32.52 & 11.21 & 12.36 & 1,684 & 208 & 00 & 547 & 175 \\ 11,920 & 5,080 & 62.50 & 22.32 & 10.64 & 4.54 & 1,493 & 67 & 00 & 333 & 176 \\ 15,700 & -6,700 & 62.07 & 31.73 & 10.82 & -4.62 & 966 & -44 & 00 & 306 & 177 \\ 4,100 & 2,900 & 60.00 & 20.00 & 11.71 & 8.29 & 2,692 & 223 & 00 & 538 & 178 \\ 32,520 & 28,480 & 68.34 & 11.33 & 10.84 & 9.49 & 1,986 & 188 & 00 & 225 & 179 \\ 16,340 & 6,660 & 57.86 & 25.71 & 11.67 & 4.76 & 1,228 & 58 & 00 & 315 & 180 \\ \hline \hline \\ 27,817 & -7,817 & 58.89 & 33.25 & 10.94 & -3.08 & 1,059 & -32 & 00 & 352 & 181 \\ 7,500 & 11,500 & 43.06 & 30.55 & 10.42 & 15.97 & 1,358 & 217 & 00 & 415 & 182 \\ 5,800 & -10,080 & 67.86 & 28.57 & 10.77 & -7.20 & 1,400 & -100 & 0 & 400 & 184 \\ 11,250 & -8,750 & 71.79 & 25.64 & 11.54 & -8.97 & 878 & -78 & 00 & 225 & 155 \\ 3,180 & -10,080 & 67.86 & 28.57 & 10.67 & -7.20 & 1,400 & -100 & 0 & 400 & 184 \\ 11,250 & -8,750 & 71.79 & 25.64 & 11.54 & -8.97 & 878 & -78 & 00 & 225 & 185 \\ 3,180 & -13,800 & 51.66 & 29.80 & 10.99 & 7.55 & 1,224 & 92 & 00 & 364 & 192 \\ 9,960 & 6,840 & 51.66 & 29.80 & 10.99 & 7.55 & 1,224 & 92 & 00 & 364 & 192 \\ 9,960 & 6,840 & 51.66 & 29.80 & 10.99 & 7.55 & 1,224 & 92 & 00 & 364 & 192 \\ 9,960 & 6,840 & 51.66 & 29.80 & 10.99 & 7.55 & 1,224 & 92 & 00 & 364 & 192 \\ 9,960 & 6,840 & 51.66 & 29.80 & 10.99 & 7.55 & 1,224 & 92 & 00 & 364 & 192 \\ 9,960 & 6,840 & 51.66 & 29.80 & 10.99 & 7.55 & 1,224 & 92 & 00 & 364 & 192 \\ 9,960 & 6,840 & 51.66 & 29.80 & 10.99 & 7.55 & 1,224 & 92 & 00 & 364 & 192 \\ 9,960 & 6,840 & 51.66 & 29.80 & 10.99 & 7.55 & 1,224 & $	11,100	-7,100		28.13	11.56		1,600	-118 00	450	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	7,200	10,800		30.30	10.90		660	108 00		
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	26,800	-16,800	60.00	36 00	10.72		1,785			170
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	8,600	3,400	62.50	22.50	10.75	4.20	1,769	163 00	304	170
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	2 480	2 120	58 26	21 74	10.78	9.22	1 769	163 00	384	171
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	9 200	-4 200	70.00	23.75	11.50		1,600	-84 00	380	172
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	8,550	9,300	57.32	21.43	10.18	11.07	3,360	372 00	720	173
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	4,480	-480	65 00	25.00	11.20	-1.20	1,142	-13 00		174
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	13,800	15,200	43.91	32.52	11.21	12.36	1,684			175
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	11,920	5,080			10.64	4.51	1,490	67 00	333	176
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	15,700			31.73	10.82	-4.62	966	-44 00	306	177
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	4,100	2,900	60.00	20.00		8.29	2,692	223 00	938	170
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	32,520	28,480	57.86	05.71					315	180
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	10,540	1	97.00	20.41	11.07	4.10	1,240	00 00	010	100
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	27.817	-7.817	58.89	33.25	10.94	-3.08	1,059	-32 00		181
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	7,500	11,500	43.06	30.55	10 42	15.97	1.358	217 00	415	182
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	5,800	-3,800	63.64	32.73	10.54	-6.91	1,833	-126 00	600	183
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	15,080	-10,050	67.86	28.57	10.77	-7.20	1,400		400	184
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	11,250	-8,750	71.79	25.64	11.54	-8.97			220	1 196
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	3,180	1,320	1 00.33	20.67	10.60	4.40	1,111			187
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	3 380	2,500	48 97	41.38	11.65	-1.30	1 450	-19 00		188
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$				41.67	11.50	5 16	480			
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	9.675					3.39		51 00	300	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	·					1		6.7.6	025	101
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	16,900	-6,900	62.50	31.25	10.56	-4.31	720		225	191
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	9,960	6,840	51.66	29.80	10.99	7.55	1,224			
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	5,580	-1,580	166.67	20.00	10.90	-3 29	1,714			
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	8,100 16,000	-3,100	45 86	36.02	11 66		1,381	89 00	497	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	14 090	7 980		33.08	10.78				374	196
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	10,000	7.000	52.75	28.57	10 99	7.69			325	197
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	12,397	-6,248	58.02	36.64	10.78	-5.44	1,045	-56 00	382	198
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	12,200	3,800	53.64	31.82	11.09	3.45	1,037			199
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	3,180		53.34	40.00	10 60	-3 94	1,000	-39 00	400	200
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	1.000		00.10	07.00	10.01		1.760		476	201
2,120 1,880 55.00 25.00 10.60 9.40 1,538 144 00 384 203	4,000	_4.000	64.00			_ 3 00	576	92_00	161	201
6'600   3.400   58.33   25.00   11.00   5.67   2.400   136.00   600   204	2 120	1 880	55.00	25.00	10.60	9.40	1.538	144 00	384	203
15,600   -600   56.67   33.33   10.40  40   1,500   -6 00   500   205	6,600	3.400	58.33	25.00	11.00	5.67	9 400	136 00		204
	15,600	-600					1,500			205
	,500						1			1

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
206 207 208 209 210	29 133 35 18 80	\$2,500 30,000 6,000 5,000 20,000	\$10,000 40,000 12,000 7,200 32,000	\$15,000 360,000 20,000 11,000 63,400	\$35,000 500,000 40,000 20,000 100,000	\$10,000 100,000 8,000 1,800 4,600	28.57 20.00 20.00 9.00 4.60
211 212 213 214 215 216 217 218 219 220	39 30 150 100 240 60 250 115 44 100	1,500 10,000 8,000 10,000 40,000 8,000 60,000 18,000 25,000 15,000	15,500 10,000 40,400 30,000 84,500 18,720 40,000 35,000 25,000 30,000	27,350 25,000 78,400 44,000 149,672 26,600 200,000 43,000 46,185 67,000	45,000 45,000 159,000 100,000 254,172 48,000 250,000 100,000 78,000 100,000	2,150 10,000 40,200 26,000 20,000 2,680 10,000 22,000 6,815 3,000	4.77 22.22 25.28 26.00 7.86 5.58 4.00 22.00 8.73 3.00
221 222 223 224 225 226 227 228 229 230	50 40 16 50 16 42 75 32 80 33	5,000 8,000 8,500 9,000 600 3,000 6,000 10,000 20,000	30,000 20,000 6,741 15,000 7,000 12,600 30,000 15,000 30,484 15,000	24,000 36,000 16,798 25,000 11,000 30,200 60,000 22,500 78,000 30,000	68,000 60,000 28,520 45,000 20,250 50,000 100,000 37,500 117,570 54,000	14,000 4,000 4,981 5,000 2,250 7,200 10,000 - - 9,086 9,000	20.59 6.66 17.47 11.11 11.11 14.40 10.00 - 7.72 16.66
231 232 233 234 235 236 237 238 239 240	80 87 105 31 250 17 12 13 9	20,000 50,000 25,000 12,000 8,000 25,000 2,000 7,500 26,000 5,000	20,000 70,000 45,000 8,000 10,000 7,200 7,200 7,000 5,000 11,000	75,000 100,000 85,000 30,000 30,000 250,000 60,000 70,000 213,000 20,000	$100,000 \\ 190,016 \\ 140,000 \\ 45,000 \\ 50,000 \\ 270,000 \\ 75,000 \\ 80,000 \\ 250,000 \\ 36,000$	5,000 - 20,016 10,000 7,000 10,000 12,800 7,800 3,000 32,000 5,000	5.00 10.54 7.15 15.55 20.00 4.74 10.40 3.75 12.80 13.88
241 242 243 244 245 246 247 248 249 250	98 27 36 25 85 36 50 25 170 300	20,000 1,000 15,000 10,000 25,000 5,000 5,000 100,000 200,000	22,000 6,000 15,000 19,000 50,000 20,000 25,000 10,000 80,000 130,000	44,000 10,000 35,000 43,000 60,000 27,100 40,400 31,500 225,671 280,000	88,000 20,000 60,000 67,000 125,000 56,000 63,500 50,000 355,000 500,000	22,000 4,000 10,000 5,000 15,000 8,900 -1,900 8,500 49,329 90,000	25.00 20.00 16.67 7.46 12.00 15.89 2.99 17.00 13.89 18.00
251 252 253 254 255 256 257 258 259 260	500 375 270 300 25 80 50 25 35 25	150,000 125,000 100,000 125,000 3,000 30,000 8,000 9,000 8,000	200,000 150,000 75,000 150,000 6,000 30,000 26,000 12,500 12,000 15,000	400,000 328,750 178,000 323,333 15,000 110,000 80,000 43,500 28,000 52,500	700,000 600,000 300,000 600,000 25,000 175,000 70,000 50,000 85,000	100,000 121,250 47,000 126,667 4,000 35,000 14,000 10,000 17,500	14.29 20.20 15.67 21.11 16.00 20.00 11.66 20.00 20.00 20.58

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employe.	Average yearly net profit per employe,	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$3,650	\$6,350	42.86	28.57	10.43	18.14	\$1,206	\$219 00	\$345	206
51,800	48,200	72.00	8.00	10.36	9.64	3,759	362 00	300	207
4,360	3,640	50.00	30.00	10.90	9.10	1,143	104 00	342	208
2,300	-500	55.00	36.00	11.50	-2.50	1,111	-27 00	400	209
11,200	-6,600	63.40	32.00	11.20	-6.60	1,250	-82 00	400	210
4,590	-2,440	60.78	34.45	10.20	-5.43	1,153	-62 00 163 00 158 00 154 00 -32 00 -43 00 -74 00 94 00 -56 00 -79 00	397	211
5,100	4,900	55.56	22.22	11.33	10.89	1,500		333	212
16,380	23,820	49.31	25.41	10.30	14.98	1,060		269	213
10,600	15,400	44.00	30.00	10.60	15.40	1,000		300	214
27,817	-7,817	58.89	33.25	10.94	-3.08	1,059		352	215
5,280	-2,600	55.42	39.00	11.00	-5.42	800		312	216
28,600	-18,600	80.00	16.00	11.44	-7.44	1,000		160	217
11,080	10,920	43.00	35.00	11.08	10.92	869		304	218
9,300	-2,485	59.22	32.05	11.92	-3.19	1,772		568	219
10,900	-7,900	67.00	30.00	10.90	-7.90	1,000		300	220
7,100	$\begin{array}{c} 6,900 \\ -2,480 \\ 1,619 \\ -40 \\ 189 \\ 2,020 \\ -360 \\ -4,350 \\ -3,871 \\ 3,570 \end{array}$	35.29	44.12	10.44	10.15	1,360	138 00	600	221
6,480		60.00	33 34	10.80	-4.14	1,500	-62 00	500	222
3,362		58 90	23.63	11.79	5.68	1,782	101 00	421	223
5,040		55.56	33.33	11.20	09	900	- 80	300	224
2,061		54.32	34.57	10.17	.94	1,265	11 00	437	225
5,180		60.40	25.20	10.36	4.04	1,190	48 00	300	226
10,360		60.00	30.00	10.36	36	1,333	-4 80	400	227
4,350		60.00	40.00	11.60	-11.60	1,171	-136 00	468	228
12,957		66.34	25.94	11.02	-3.30	1,469	-48 00	381	229
5,430		55.56	27978	10.05	6.61	1,636	108 00	454	230
11,200 22,002 15,500 5,220 5,480 28,500 7,620 8,450 26,560 3,900	$\begin{array}{c} -6,200 \\ -1,986 \\ -5,500 \\ 1,780 \\ 4,520 \\ -15,700 \\ 180 \\ -5,450 \\ 5,440 \\ 1,100 \end{array}$	75.00 52 62 60.71 66.67 60.00 92.59 80 00 87 50 85.20 55.56	20.00 36.84 32.14 17.78 20.00 2.67 9.60 8.75 2.00 30.56	11.20 11.58 11.07 11.60 10.96 10.55 10.16 10.56 10.62 10.83	-6.20 -1.04 -3.92 3.95 9.04 -5.81 -2.4 -6.81 2.18 3.05	1,250 2,184 1,335 1,451 200 15,882 6,250 6,154 27,777 837	$\begin{array}{c} -77\ 00 \\ -22\ 00 \\ -52\ 00 \\ 57\ 00 \\ 18\ 00 \\ -1,676\ 00 \\ 15\ 00 \\ -419\ 00 \\ 604\ 00 \\ 25\ 00 \\ \end{array}$	250 804 428 258 40 424 600 538 555 255	231 232 233 234 235 236 237 238 239 240
10,000	12,000	50 00	25.00	11.36	13.64	897	122 00	224	241
2,060	1,940	50.00	30.00	10.30	970	740	71 00	222	242
6,900	3,100	58.33	25.00	11.50	5.17	1,666	86 00	416	243
7,300	-2,300	64.18	28.36	10.89	-3.43	2,680	-92 00	760	244
14,000	1,000	48.00	40.00	11.20	.80	1,470	11 00	588	245
7,100	1,800	48.39	35.72	12.67	3.22	1,555	50 00	555	246
6,650	-8,550	63.62	39.37	10.47	-13.46	1,270	-171 00	500	247
5,300	3,200	63.00	20.00	10.60	6.40	2,000	128 00	400	248
41,500	7,829	63.57	22.54	11.69	2.20	2.088	46 00	470	249
62,000	28,000	56.00	26.00	12.40	5.60	1,666	93 00	433	250
79,000	21,000	57.14	28.57	11.29	3.00	1,400	42 00	400	251
67,500	53,750	54.80	25.00	11.25	8.95	1,600	143 00	400	252
36,000	11,000	59.33	25.00	12.00	3.67	1,111	40 00	277	253
67,500	59,167	53.89	25.00	11.25	9.86	2,000	197 00	500	254
2,680	1,320	60.00	24.00	10.72	5.28	1,000	52 00	240	255
19,300	15,700	62.86	17.14	11.03	8.97	2,187	196 00	375	256
12,480	1,520	66.67	21.67	10.40	1.26	2,400	30 00	520	257
7,600	6,400	62.14	17.86	10.86	9.14	2,800	256 00	500	258
5,540	4,460	56.00	24.00	11.08	8.92	1,428	127 00	342	259
8,980	8,520	61.77	17.65	10.56	10.02	3,400	340 00	600	260

ESTABLISHMENTS.	Average number of employes.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
261	50	\$6,000	\$30,000	\$60,000	\$100,000	\$10,000	10.00
262	20	5,000	9,500	40,000	60,000	10,500	17.50
263	27	2,500	5,000	12,900	20,000	2,100	10.50
264	40	6,500	10,000	20,000	45,000	15,000	33.33
265	17	10,000	5,880	10,000	18,000	2,120	11.77
266	20	3,000	5,200	13,000	22,000	3,800	17.27
267	100	20,000	72,300	160,000	285,000	52,700	18.48
268	53	8,000	15,718	27,519	47,287	4,050	8.56
269	30	20,000	13,000	25,000	60,000	22,000	36.66
270	31	,000	15,000	48,900	80,000	16,100	20.12
271 272 273 274 275 276 277 278 279 280	30 20 150 90 75 85 41 20 23 27	6,000 1,000 43,000 35,000 10,000 7,000 4,000 4,500 10,000	13,600 6,500 67,000 48,000 30,000 25,000 12,500 9,500 10,000 12,000	52,000 19,230 130,000 128,000 140,000 68,100 41,433 14,400 18,200 26,533	80,000 30,000 240,000 200,000 216,000 110,000 66,810 30,000 35,000 48,000	14,400 4,270 43,000 24,000 46,000 12,877 6,100 6,800 9,467	18.00 14.23 17.91 12.00 21.29 15.36 19.27 20.33 19.42 19.72
281	35	5,000	15,000	28,500	52,000	8,500	16.34
282	33	2,003	12,000	24,890	46,000	9,110	19.80
283	15	1,000	5,400	10,500	20,000	4,100	20.50
284	19	2,000	6,500	20,000	32,000	5,500	17.18
285	75	40,000	50,000	77,100	150,000	22,900	15.26
286	27	13,000	12,220	36,000	60,000	11,780	19.63
287	20	5,000	10,800	27,100	46,000	8,100	17.60
288	35	10,000	12,600	38,000	60,000	9,400	15.66
289	25	5,000	7,000	21,300	35,000	6,700	19.14
290	30	25,000	19,350	42,000	75,000	13,650	18.20
291	150	35,000	80,000	140,000	250,000	30,000	12.00
292	35	18,000	24,000	57,240	100,000	18,760	18.76
293	65	16,000	20,000	38,400	70,000	11,600	16.57
294	32	8,000	15,000	35,000	60,000	10,000	16.66
295	83	25,000	45,000	100,000	175,000	30,000	17.14
296	25	7,000	7,000	22,560	36,000	6,440	17.88
297	200	125,000	115,000	208,000	340,000	17,000	5.00
298	30	17,000	15,000	24,700	48,000	8,300	17.29
299	60	15,000	33,000	55,000	100,000	12,000	12.00
300	30	15,000	10,000	17,600	35,000	7,400	21.14
301 302 303 304 305 306 307 308 309 310	50 108 70 200 59 12 216 90 90 20	10,000 20,000 25,000 80,000 20,000 5,000 100,000 10,000 10,000	25,000 45,000 30,000 70,000 25,000 6,240 75,000 30,000 7,500	38,520 89,900 87,500 166,000 56,500 20,000 165,000 140,000 54,133 41,480	75,000 165,000 150,000 280,000 100,000 40,000 295,000 225,000 100,000 65,000	11,480 30,100 32,500 44,000 18,500 55,000 10,000 15,867 16,020	15.30 18.24 21.66 15.71 18.50 34.40 18.64 4.44 15.86 24.64
311	15	3,500	5,500	24,200	36,000	6,300	17.50
312	100	40,000	50,000	85,000	150,000	15,000	10 00
313	85	30,000	50,000	75,000	150,000	25,000	16.66
314	176	90,000	90,000	225,700	400,000	84,300	21.07
315	20	8,000	7,500	25,800	40,000	6,700	16.75

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			80	s c	net of ct.	5.5	i i	each	v2
		stock ue of	va Je	se	n ss	20	P.C.		H
Estimated		of sto value	J.E	J up	of n loss rod <b>u</b> ct	11 중	E 8	of	G
Estimated	Net profit	2 2	0.0	2.6.2	br	l sa	ea ea	ea	IN
interest and	-	EE	80.1.3	26 e e	in in	5, 1	er	50.0	S
expenses.	or loss.	Percentage used of v product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of ne profit or loss o value of product.	Average yearly pro- duct per employe.	Average yearly net profit per employe	Average yearly carnings of employé.	ESTABLISHMENTS.
expenses.		등근중	de en	ne an	cn fit ne	9 5	D G	2 E 2	A B
		sc	r air	a trail	2 C E	5 5 1	ro	Bare	5
		9 2 2	p a	2 2 2	45.6	4.5	A a	P c c	38
						-		, ,	
\$10,360 6,300 2,150	-\$360	60.00	30.00	10.36	36 7.00	\$2,000	-\$7 20 210 00	\$600	261
6,300	4 200	66.67	15.83	10.50	7.00	9 000	210 00	475	262
9.150	4,200 50 10,110	64.50	25.00	10.75	25	740 1,125 1,058 1,100	<del>-1</del> 85	185	262 263
2,100	10.110		20.00	10.73		1 105	-1 00		DC4
4,890	10,110	44.45	22.22 32.67	10.50	22.47	1,125	252 00	250	264
2,400	·280	55.56	32.67	13.33	-1.56	1,058	$-16 00 \\ 71 00$	345	265
2,380 29,700	1,420	59.10	23.63	10.81	6.46	1,100	71 00	260	266
29,700	23,000	56.15	25.37	10.42	8.06	2,850	230 00	723	267
20,700	20,000	50.10	20.01	10.42	0.00	2,000	10.00	200	268
5,029	-979	58.20	33 24	10.63	-2.07	892	18 00	296	200
7,200	14,800	41.67	21.67	12.00	24.66	2,000	493 00	433	269
7,200 8,180	7,920	61.13	18.75	10 22	9.90	2,580	255 00	483	270
0,200	1,020	0 1 1 1 0			0.00	_,,,,,,			
0.900	6.040	65.00	17.00	10.45	7 55	9 666	201 00	450	271
8,360	6,040	65.00	17.00	10.45	7.55	2,666		453	070
3,060	1,210	64.10	21.67	10.20	4.03	1,500	60 00	325	272
26,580	16,420	54.17	27.92	11.07	6.84	1,600	109 00	446	273
3,060 26,580 22,100 22,200 11,420	1,210 16,420 1,900 23,800	64.00	94.00	11.05	.95	1,600 1,600 2,222 2,880 1,294 1,629	21 00	533	273 274
20,100	92 800	64.82	13.89 22.73 18.71	10.27	11.02	2 990	317 00	400	275
22,200	25,000	04.02	10.00	10.27	11.02	2,000			070
11,420	0,480	61.91	22.73	10 38	4.98	1,294	64 00	294	276
6,921	5,956	62.02	18.71	10.35	8.92	1,629	145 00	304	277
3,180	2,920	48.00	31.67	10.60	9.73	1,500	146 00	475	278
3,770	3,030	52.00	28.58	10.77	8.65	1 591	131 00		277 278 279
5,110						1,021		434	000
5,400	4,067	55.28	25.00	11 25	8.47	1,521 1,777	150 00	444	280
				ł		1			
5.500	3,000	54.81	28.85	10.57	5.77	1,485 1,393 1,333	85 00	428	281
4.790	4,390	54.11	96.00	10.26	9.54	1 202	90 00	363	282
0.000	9,040	50.50	20.00	10.20	10.00	1,000	126 00		000
2,060	2,040	92.90	27.00	10.30	10.20	1,333	136 00	360	283
3,320	2,040 2,180	52.50 62.50	20.32	10.37	6.81		114 00	342	284
5,500 4,720 2,060 3,320 17,400 6,780	5,500	51.40	27.00 20.32 33.34 20.37	11.60	3.66	2,000 2,222 2,300	73 00 185 00	666	285
6.780	5,000	60.00	20.37	11.30	8.33	9 999	185 00	452	286
4.000	2,000	50.00	02.47	10.65	6.95	2,200	160 00	540	007
4,500	3,200	58.93	23.47	10.65		2,500		540	287
6,600	2,800	63.34	21.00	11.00	4.66	1,/14	80 00	360	288
3,800	2,900	60.86	20.00	10.85	8.29	1,400	116 00	240	289
9,000	4,650	56.00	25.80	12.00	6.20	2,500	155:00	645	290
0,000	2,000	00.00	20.00	12,00	0.20	_,000	100 00	0.10	
27,100 11,080 7,960 6,480	9,000	50 00	20.00	10.04	1.16	1 000	19 00	599	291
27,100	2,900 7,680	56.00	32.00	10.84	1.16	1,666		533	
11,080	7,680	57.24 54.86	24.00	11.08	7.68	2,857	219 00	685	292
7,960	3,640	54.86	28.57	11.37	5.20	1,076	56 00	307	293
6.480	3,640 3,520	58.34	25.00	10:80	5.86	1,875	110 00	468	294
10,000	11,000	57.11	25.72	10.86	6.28	2 108	132 00	542	295
19,000	11,000	07.14	10.45	11.10	0.20	2,100			
4,020 41,500	2,420 -24,500	58.34 57.14 62.67	19.45	10.80 10.86 11.16	6.28 6.72	1,440 1,700 1,600	96 00	280	296
41,500	-24,500	01.10	33.82	12.20	-7.20	1,700	122 00	575	297
5,820	2,480	51.46	+31.25	12.12	5.17	1,600	82 00	500	298
10,900	1.100	55.00	33.00	10 90	1.10	1,666	18 00	550	299
4,220	1,100 3,180	50.29	28.57	12.05	9.09	1,166	106 00	33,	300
*,220	0,100	00.20	20.01	12.00	0.00	1,100	100 00	99	300
0.700	0.000	W1 00	00.01	10.00	4.50	7 500	07 00	500	00"
8,100	3,380	51.36	33.34	10.80	4.50 7.51	1,500	67 00	500	301
17,700	12,400	54.49	27.27	10.73	7.51	1,527	114 00	416	302
16,500	16,000	58.34	27.27 20 00	11.00	10.66	1,527 2,142	228 00	428	303
39,800	11 200	59.29	25.00	11 71	4.00	1,400	56 00	350	304
11,000	7,200		25.00	11.00	7.00	1,400	123 00	423	
11,200	7,300	56.50		11.20	(.30	1,694	123 00	423	305
4,300	9,460	50.00	15.60	11.71 11.20 10.75	7.30 23.65	3,333	788 00	20	306
8,100 17,700 16,500 32,800 11,200 4,300 35,500	12,400 16,000 11,200 7,300 9,460 19,500 —18,500	55.93	25.43	12.03	6.61	1,365	• 90 00	347	307
28,500	-18 500	62.22	33.34	12.66	-8.22	2,500	-205 00	833	308
20,000	5,267	54.14	30.00	10.60	5.26	1,111	58 00	333	
10,600	0.204		30.00	10.00	10.70	0,070	140 00	000	309
7,100	8,920	63.82	11.54	10.92	13.72	3,250	446 00	375	310
				1					
3,810	2,490	67.22	15.28	10.58	6.92	2,400	166 00	366	311
17 400	_2 400	56.67	33.33	11.60	-1.60	1,500	-24 00	500	312
17,400 16,800	8,200	50.00	33.34	11.20	5.46	1.764	49 00	588	313
10,000	$ \begin{array}{c c} -2,400 \\ 8,200 \\ 38,900 \end{array} $	50.00	00.04	11.20	0.40	1,764 2,352	000 00	500	010
45,400	38,900	56.43	22.50	11.35	9.72	2,352	228 00	529	314
4,480	2,220	64.50	18 75	11.20	5.55	2,000	111 00	375	315
					1				
-		-							

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
316 317 318 319 320	150 110 145 350 150	\$34,000 10,000 75,000 50,000 40,000	\$85,000 35,000 101,792 125,000 75,000	\$180,000 65,817 210,000 210,000 200,000	\$300,000 106,900 360,000 375,000 300,000	\$35,000 6,083 48,208 40,000 25,000	11.66 5.69 13.39 10.66 8.33
321 322 323 324 325 326 327 328 329 330	40 12 16 100 75 61 100 250 600 150	80,000 2,000 3,000 10,000 25,000 15,000 75,000 150,000 100,000	31,200 7,500 8,000 30,000 50,000 40,000 116,000 292,500 70,000	49,000 11,000 12,000 90,000 125,000 35,000 50,000 234,000 425,000 190,000	100,000 20,000 25,000 125,000 189,500 80,000 90,000 372,000 812,000 300,000	19,800 1,500 5,000 5,000 14,500 15,000 - 22,000 94,500 40,000	19.80 7.50 20.00 4.00 7.65 18.75 - 5.91 11.63 13.33
331 332 333 334 335 336 337 338 359 340	175 150 125 300 210 92 35 26 37 15	10,000 60,000 30,000 115,000 250,000 35,000 6,000 5,000 6,000	100,000 · 70,000 50,000 115,000 97,938 30,000 20,000 12,000 25,000 5,000	140,000 100,000 95,000 200,000 225,000 51,136 25,000 36,000 36,000 12,000	300,000 200,000 175,000 375,000 344,072 100,000 60,000 50,000 75,000 20,000	60,000 30,000 30,000 60,000 21,134 18,864 15,000 2,000 14,000 3,000	20.00 15.00 17.14 16.00 6.14 18.86 25.00 4.00 18.66 15.00
341 342 343 344 345 346 347 348 349 350	26 65 75 34 160 25 14 25 40 260	5,000 10,000 15,000 25,000 30,000 5,000 5,000 5,000 100,000	10,000 21,000 30,000 14,070 87,634 10,500 5,000 17,500 24,000 156,000	19,000 42,000 60,000 74,253 210,373 29,500 9,365 51,000 60,000 261,000	35,000 70,000 100,000 97,655 331,508 50,000 15,500 75,000 98,000 460,000	6,000 7,000 10,000 9,332 33,501 10,000 1,135 6,500 14,000 43,000	17.14 10.00 10.00 9.55 10.00 20.00 7.32 8.66 14.28 9.35
351 352 353 354 355 356 357 358 359 360	50 75 34 18 12 15 14 35 55 20	10,000 50,000 1,500 80,000 25,000 11,000 25,000 24,000 18,000	19,000 45,000 20,000 14,483 7,500 6,500 5,000 11,602 15,000 12,500	35,000 125,000 31,000 570,000 300,000 16,000 7,730 31,000 180,000 90,000	65,000 200,000 60,000 596,600 330,000 25,000 13,900 63,000 200,000 106,000	11,000 30,000 9,000 12,117 22,500 2,500 1,170 20,398 5,000 3,500	16.92 15.00 15.00 2.03 6.81 10.00 8.41 32.37 2.50 3.30
361 362 363 364 365 366 367 368 369 370	20 30 41 20 18 16 55 133 40 32	3,000 10,000 25,000 6,000 10,000 5,000 20,000 6,000 10,000	6,000 10,125 18,500 10,000 9,000 7,650 20,000 40,000 15,600 15,340	7,000 70,000 50,000 14,000 60,000 60,000 60,000 27,092 18,576	20,000 85,000 75,000 30,000 24,000 73,000 100,000 112,000 56,430 37,800	7,000 4,875 6,500 6,000 11,000 9,350 20,000 12,000 13,738 3,884	35.00 5.73 8.66 20.00 45.83 12.80 20.00 10.71 24.34 10.27

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro-	Average yearly net profit per employé,	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$32,040	\$2,960	60.00	28.34	10.68	.98	\$2,000	\$19 00	\$566	316
11,290	5,207	61.57	32.74	10.56	487	971	-47 00	318	317
40,500	7,708	58.33	28.28	11.25	2.14	2,482	53 00	702	318
40,500	500	56.00	33.34	10.80	14	1,071	-142 00	357	319
32,400	7,400	66.67	25.00	10.80	-2.47	2,000	-49 00	500	320
14,800 2,120 2,680 13,100 20,450 8,900 9,600 41,700 90,200 36,000	5,000 -620 2,320 -8,100 -5,950 6,100 -9,600 -19,700 4,300 4,000	49.00 55.00 48.00 72.00 65.96 43.75 55.55 62.91 52.34 63.34	31.20 37.50 32.00 24.00 26.39 37.50 44.44 31.18 36.03 23.33	14.80 10.60 10.72 10.48 10.79 11.12 10.67 11.20 11.11	5.00 -3.10 9.28 -6.48 -3.14 7.63 -10.66 -5.29 .52 1.33	2,500 1,666 1,562 1,250 2,526 1,311 900 1,488 1,353 2,000	$\begin{array}{c} 125\ 00 \\ -51\ 00 \\ 145\ 00 \\ -81\ 00 \\ -79\ 00 \\ 100\ 00 \\ -96\ 00 \\ -78\ 00 \\ 7\ 16 \\ 26\ 00 \\ \end{array}$	• 780 625 500 300 666 491 400 464 487 466	321 322 323 324 325 326 327 328 329 330
30,600	29,400	46.67	33.33	10.20	9.80	1,714	168 00	571	331
23,600	6,400	50.00	35.00	11.80	3.20	1,333	42 00	466	332
19,300	10,700	54.29	28.57	11.02	6.12	1,400	85 00	400	333
41,400	15,600	53.33	30.67	11.84	4.16	1,250	52 00	383	334
49,407	-28,273	65.39	28.47	14.35	-8.21	1,638	-134 00	466	335
12,100	6,764	51.14	30.00	12.10	6.76	1,086	73 00	326	336
6,360	8,640	41.67	33.33	10.60	14.40	1,714	246 00	571	337
5,360	-3,360	72.00	24.00	10.72	-6.72	1,923	-129 00	461	338
7,800	6,200	48.00	33.34	10.40	8.26	2,027	167 00	675	339
2,360	640	60.00	25.00	11.80	3.20	1,333	42 00	333	340
3,800	2,200	54.29	28.57	10.86	6.28	1,346	$\begin{array}{c} 84\ 00 \\ -9\ 23 \\ -12\ 00 \\ -56\ 00 \\ -906\ 00 \\ -996\ 00 \\ -59\ 00 \\ -52\ 00 \\ -34\ 00 \\ \end{array}$	361	341
7,600	-600	60.00	30.00	10.85	85	1,076		323	342
10,900	-900	60.00	30.00	10.90	90	1,333		400	343
11,266	-1,934	76 04	14.41	11.53	-1.98	2,577		413	344
34,951	-1,450	63.46	26 44	10.54	44	2,071		547	345
5,300	4,700	59.00	21.00	10.60	9.40	2,000		420	346
1,970	-835	60.42	32 26	12.70	-5 38	1,107		357	347
7,800	-1,300	48.00	23.34	10.40	-1.74	3,000		700	348
10,100	3,900	61.23	24 49	10.30	3.98	2,450		600	349
52,000	-9,000	56.74	33.91	11.31	-1.96	1,769		600	350
7,100	3,900	53.85	29.23	10.92	6.00	1,300	78 00	380	351
23,000	7,000	62.50	22.50	11.50	3.50	2,666	93 00	600	352
6,090	2,910	51.67	33.33	10.15	4.85	1,764	85 00	588	353
64,469	-52,343	95.54	2.43	10.80	-8.77	33,144	-2,907 00	804	354
34,500	-12,000	90.91	2.28	10.45	-3.64	27,500	-1,000 00	625	355
2,800	-300	64.00	26.00	11.20	-1.20	1,667	-20 00	433	356
2,050	-880	55.61	35.98	14.74	-6.33	993	-63 00	357	357
7,800	12,598	49.21	18.42	12.38	19.99	1,800	357 00	331	358
21,440	-16,440	90.00	7.50	10.72	-8.22	3,636	-298 00	272	359
11,680	-8,180	84.91	11.79	11.01	-7.71	5,300	-409 00	625	360
2,180	$\begin{array}{c} 4,820 \\ -4,225 \\ -2,500 \\ 2,640 \\ 7,400 \\ 1,450 \\ 9,700 \\ -400 \\ 7,735 \\ -496 \end{array}$	35 00	30.00	10.90	24.10	1,000	241 00	300	361
9,100		82.36	11.91	10.70	—4.97	2,833	-140 00	337	362
9,000		66 67	24.67	12.00	—3.34	1,829	-60 00	451	363
3,360		46 67	33.33	11.20	8.80	1,500	132 00	500	364
3,600		16.67	37.50	15.00	30.83	1,333	411 00	500	365
7,900		76.72	10.48	1.98	10.82	4,562	90 00	478	366
10,300		60.00	20.00	10.30	9.70	1,818	176 00	363	367
12,400		53.57	35.72	11.07	—36	842	-3 00	300	368
6,003		48 01	27.65	10.63	13.71	1,410	193 00	390	369
4,380		49.15	40.58	11.58	—1.31	1,181	-15 00	479	370

In explanation of apparently excessive value of product per employé in establishments 354 and 355, and in many other instances, see consideration of tables hereinafter.

## STATISTICS OF LABOR.

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ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
371 372 373 374 375 376 377 378 379 380	25 22 50 43 100 300 30 240 60 17	\$10,000 3,500 12,000 4,000 15,000 5,000 85,000 8,500 1,000	\$6,200 8,000 20,800 12,400 30,000 115,000 10,860 72,487 15,000 6,150	\$8,500 10,000 22,930 28,704 35,000 215,000 32,400 161,800 29,437 8,988	\$15,000 20,000 46,000 43,160 75,000 350,000 54,000 253,275 55,000 17,640	\$300 2,000 2,270 2,056 10,000 20,000 10,740 18,988 10,563 2,502	2.00 10.00 4.93 4.76 13.33 5.71 19.88 7.49 19.20 14.18
381	33	2,500	10,400	15,497	27,000	1,103	4.08
282	12	5,000	5,200	8,175	14,414	1,039	7.20
383	305	50,000	83,868	162,323	278,568	32,383	11.63
384	100	20,000	33,264	75,980	120,000	10,756	8.96
385	75	5,000	15,000	21,084	40,000	3,916	9.79
386	40	5,000	8,480	20,076	37,800	9,244	24.45
387	30	2,500	8,400	11,647	22,651	2,604	11.49
388	18	1,500	6,320	9,072	16,848	1,456	8.64
389	150	20,000	50,000	85,560	155,000	19,140	12.54
390	53	4,700	7,080	9,721	19,656	2,855	14.52
391	45	40,000	15,000	50,000	72,000	7,000	9.72
392	40	25,000	25,000	65,000	110,000	20,000	18.18
393	40	20,000	5,000	30,000	50,000	15,000	30.00
394	50	40,000	20,000	80,225	108,675	8,450	7.77
395	123	10,000	60,677	109,550	193,496	23,269	12.02
396	14	3,000	5,200	16,000	24,000	2,800	11.66
397	38	4,000	7,000	9,000	18,000	2,000	11.11
398	367	125,000	110,000	340,000	515,000	65,000	12.62
399	64	10,000	19,000	33,712	58,125	5,413	9.31
400	276	45,000	65,000	134,328	235,000	35,677	15.18
401	75	70,000	14,000	29,700	50,000	6,300	12.60
402	30	5,000	8,000	19,740	35,000	7,260	20.74
403	80	20,000	35,000	56,250	100,000	8,750	8.75
404	20	4,000	6,000	15,000	23,000	2,000	8.69
405	22	1,500	6,587	14,068	25,396	4,741	18.66
406	263	20,000	79,000	131,550	250,000	39,450	15.78
407	200	30,000	60,000	139,700	250,000	50,300	20.12
408	64	8,000	27,600	46,000	92,000	18,400	20.00
409	20	2,500	8,320	15,738	30,000	5,942	19.80
410	70	20,000	22,000	28,000	61,135	11,135	18.21
411	50	10,000	16,000	49,000	75,000	10,000	13.33
412	40	12,000	12,000	50,000	72,000	10,000	13.88
413	18	1,500	6,000	10,230	19,600	3,370	17.19
414	44	7,000	13,000	34,000	55,000	8,000	14.54
415	75	5,000	17,600	30,000	55,000	7,400	13.45
416	64	30,000	21,312	46,612	71,500	3,576	5 00
417	25	6,300	5,000	18,000	27,725	4,725	17.04
418	105	25,000	46,000	93,960	149,800	9,840	6.56
419	125	25,000	36,000	74,000	125,000	15,000	12.00
420	52	15,000	17,000	49,000	74,500	8,500	11.40
421	16	2,500	7,000	16,500	31,200	7,700	24.67
422	25	3,500	6,000	12,300	25,000	6,700	26.80
423	175	95,000	65,000	155,000	240,000	20,000	8.33
424	42	25,000	17,500	60,000	82,200	4,700	5.71
425	27	10,000	11,000	25,000	40,250	4,250	10.55

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		24.64	es	5.5	of .	ė .	ė, t	वं	
		Percentage of stock used of value of product.		Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	each	or.
		st ne	wa ue	in	f ss fu	[V.0]	A, Ta		Z
Estimated		ala	of wag value	je ioci	으므 흔	E 6 1	ar	E o	E
	Net profit	4 0	9 4	x b	9 1 G	er er	2.4	30 g	Æ
interest and	or loss.	# F 28	ag Fig.	ag le	ag of	e.j	be be	ye.	SI.
expenses.	OF 1088.	ereentag used of product,	Percentage paid of product.	ercentage of inte est and expenses value of product.	ernt	60 04	25.75	Average yearly earnings of employe.	ESTABLISHMENTS
_		955	e je	t a	- For	i ct	of	22 22 23	ΓA
		ns pr	D 25 C	es ve	pr Vg	di di	A II	e e	82
		<b>i</b>		-	н	-4		4	
\$2,100 2,210 5,320	-\$1,800	56 67	41.33	14.00	-12 00	\$600	<b>-</b> \$72 00	$$248 \\ 363$	371
2,210	-210	50.00	40.00	11 05	-1 05	909	<b>—</b> 9 54 1	363	372
5 320	-210 $-3,050$	49.84	45.22	11 05 11.56	-6.62	920	61_00	416	372 373
4,556	-2,500 $-1,600$ $-21,000$ $5,040$	66 51	40.00° 45.22 28.73	10.55 11.20 11.71 10.55	-1.05 $-6.62$ $-5.79$	1,003	-58 00 $-16 00$ $-70 00$	288	374 375 376
8,400	1,600	46.67	40.00	11.90	-2.13	750	-16 00	300	375
41,000	-1,000	61.49	32.86	11.50	<u>-6 00</u>	750 1,166	<del></del> 70 00	383	276
41,000	-21,000	61.43	02.00	11./1	-6 00	1,100	100 00		977
5,700	9,040	60.00	20.12	10.55	9 33	1,800	168 00	362	377
30,428	-11,440	63.89 53.52	$28.62 \\ 27.28$	12.01	-4.52	1,055	-47 00	302	378
6,010	4,553	53.52	27.28	10.92	8.28	916	75 00	250	379
1,824	-11,440 4,553 678	50.95	34.87	10.34	3.84	1,037	-47 00 $75 00$ $39 00$	361	380
Ť	i i						4		
2,850 1,741	-1.747	57.40	38.52	10.55	-6.47	818	-52 00	315	381
1 741	-1,747 $-702$	56.79	98 08	12.07	-1.87	1,201	-58 00	433	382
30.857	1 596	58 27	30.10	12.07 11.08		913	5 00	274	383
30,857 13,200	1,526	56.72 58.27 63.32	30.10 27.72 37.50 22.44	11.00	.55 2.04	1 900	-24 00	332	384
13,200	-2,444	05.52	21.12	11.00		1,200 533			
4,300	-384	02./1	37.50	10.75	96	583	<u>-5 12</u>	200	385
4,080	5,164	53.11	22.44	10.79	13.66	945	129 00	212	386
2,415	189	51.42	37.09	10.66	.83	755	6 30	280	387
2,415 1,771 16,700	-319	53.85	37.51	10.53	-1.89	936	<b>—17</b> 00	351	388
16,700	2,740	55.20	$32\ 26$	10.77	1.77	1.033	18 00	333	389
2,248	607	49.46	36.02	11.43	3.09	1,033 370	11 00	133	390
	001	10.10	00.02	11110	0.00				000
9,600 12,500 6,200 13,268	2 600	69.45	20.83	13.33	-3.61	1,600 2,750 1,250 2,173	<b>—</b> 57 00	333	391
19.500	-2,600 7,500	59.09	$\frac{20.53}{22.73}$	11.36	6.89	2.750	187 09	625	392
12,000	7,500		10.00	10.40	6.82 17.60	1,750		125	393
6,200	8,800	60.00	10.00	12.40 12.20 10.31	17.00	1,250			
13,268	-4,818	73.82	18.41 31.36	12.20	-4.43	2,173	<b>—</b> 96 00	400	394
19,900	3,319	56.62	31.36	10.31	1.71	1,573 1,714	26 00 15 00	493	395
2,580	220	66.67	21.67	10 75 11 33	.91 22	1,714	15 00	371	396
2,040	40	50.00	38.89	11 33	22	473	-1 05	184	397
59,000	6,000	66.02	21.36	11.45	1.17	1,403	16 00	299	398
6,413	-1,000	58.00	32.69	11.03	-1.72	908	-15 00	296	399
6,413 26,200	9,477	57.16	27.66	11.15	4.03	851	34 00	235	400
20,200	0,111	07.10	27.00	11.10	1.00	001	01 00	200	100
9,200	2 000	59.40	28.00	18.40	-5.80	666	-38 00	186	401
3,800 11,200 2,540 2,630	-2,900 3,460	56 10	22.86	10.85	9.89	1,166	115 00	266	402
11 000	0,400	56 40 56.25 65.22	35 00	11.00	-2 45	1,100	-30 00	437	403
11,200	-2,450	00.20		11.20 11.04	-2 40	1,250 1,150 1,154	-30 00		
2,540	-540	65.22	26 09	11.01	-2.35	1,150	-27 00	300	104
2,630	2,111	55.40	25.94	10.35	8.31	1,104	95 00	299	405
	13,250	52 62	31.60	10 48	5 30	990	50 00	300	406
26,800	13,250 23,500	55.88	24.00	10.72	9.40	1,250 1,437	117 00	300	407
9 680	8.720	50.00	30.00	10.52	9.48	1,437	136 00	431	408
3.150	2.792	52 47	27.73	10.50	9.30	1.500	139 00	416	409
3,150 7,314	2,792 3,821	45 80	35.99	11.96	6.25	1,500 873	504 00	314	410
	0,021	1000	00.00	1	1	","		1	
8,100 7,920 2,050 5,920 5,800	1,900	65.34	21.33	10.80	2.53	1,500	38 00	320	411
7 920	2.080	69.45	16.67	11.00	9.88	1,800 1,880 1,088 1,250 733 1,117	52 00	300	412
2.050	2,080 1,320	52 20	30 61	10.45	6.74	1.088	73 00	333	413
5,000	9,000	52.20 61 82		10.45 10.76 10.55	9.79	1,000	47 00	295	414
5,920	2,080	51.52	23.64	10.70	0.78	799		094	
5,800	1,600	54 55	32,00	10.00	2.90	1 117		234	415
8,950	-5,374	65.19	29.81	12.51 11.36	6.74 3.78 2.90 -7.51	1,117	-83 00	333	416
3,151	1,574	64.93	18.03	11.36	0.08	1,100	62 00	200	417
16,480	-6,640	62.73	30.71	11.00	-4.44	1.426	-63 00	438	418
16,480 14,000	1,000	59.20	28.80	11.20	.80	1,000	8 00	288	419
8,350	150	65.78	22.82	11.20	.20	1,432	288 00	326	420
	130	55,,5				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		323	
3,270 2,710 29.700 9.720	4,430	52.89	22.44	10.48	14.19	1,950	276 00	437	421
2.710	2 000	49.20	24.00	10.84	15.96	1,000 1,371 1,957	159 00	240	422
2,710	2,990 —9,700	49.20 64.59	27.08	19.04	-4.04	1 371	-55 00	371	423
29.700	5,700	79.00	91.00	12 37 11.82	6.11	1.057			424
9.720	-5000	73.00	21.29 27.33		-6.11	1,907	-119 00	416	
4,625	-375	62 12	27.33	11.49	- 94	1,490	-13 00	407	425
					1	1		1	

### STATISTICS OF LABOR.

### BOOTS AND SHOES - Concluded.

			The last section is a first section of the last section is a first section of the last			OFFI THE STATE OF	
ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of grass profit of value of product,
426 427 428 429 430	28 30 42 15 76	\$15,000 5,000 10,000 2,000 12,000	\$10,193 14,275 12,800 6,000 40,000	\$39,600 41,725 46,700 11,620 80,000	\$52,032 60,000 66,533 20,000 125,000	\$2,239 4,000 7,033 2,380 5,000	4.30 6.67 10.57 11.90 4.00
431 432 433 434 435 436 437 438 439	25 175 55 35 100 175 18 54 26	16,000 30,500 30,000 5,000 50,000 20,000 2,500 7,000 20,000	11,500 36,450 35,000 6,500 50,000 11,000 18,959 11,128	35,000 123,632 90,000 15,500 150,000 20,000 32,694 19,000	53,000 173,270 150,000 23,500 225,000 230,000 45,000 61,655 33,125	6,500 13,188 25,000 1,500 25,000 30,000 14,000 10,002 2,997	12.26 7.61 16.66 6.38 11.11 13.04 31.11 16.22 9.04
440 441 442 443 444 445 446 447 448 449	30 18 150 15 23 175 18 45 50	7,000 1,500 25,000 6,000 20,000 20,000 4,000 8,000	13,760 7,500 5,500 100,000 5,000 5,600 50,000 11,000 7,706 9,000	32,000 20,140 7,500 250,000 6,500 13,000 150,000 20,000 15,500 30,000	50,000 31,000 14,500 370,000 15,000 24,000 230,000 45,000 25,000 50,000	4,240 3,360 1,500 20,000 3,500 5,400 30,000 14,000 1,794 11,000	8.48 10.84 10.34 5.40 23.33 22.50 13.04 31.11 7.17 22.00
450 450 451 452 453 454 455 456 457 458	36 46 14 35 8 24 30 20 16 16	4,500 40,000 20,000 1,000 3,000 3,000 5,000 2,000 2,500	6,192 15,234 5,200 6,200 7,500 5,200 6,656 11,700	14,000 17,820 81,455 20,000 20,000 42,500 6,000 2,000 11,000	24,500 45,611 106,192 28,980 30,000 55,000 18,000 12,500 33,000	2,500 2,500 21,599 9,503 3,780 3,800 5,000 6,800 3,844 10,300	10.20 47.35 8.94 13.04 12.66 9.09 37.77 30.75 31.21
459 460	20 13	3,000 6,000	10,000 7,300	6,000 8,000	25,000 19,000	9,000 3,700	36 00 19.47

### BOXES.

1 2 3 4 5	11 70 13 24 30	\$11,000 25,000 8,000 5,000 55,000	\$6,000 29,900 5,000 6,000 13,500	\$14,300 42,000 20,000 12,000 61,200	\$25,000 90,000 33,000 20,000 85,000 40,000	\$4,700 18,100 8,000 2,000 10,300 7,000	18.80 20.11 24.24 10.00 12.12 17.50
6 7 8 9 10	20 14 23 13 33	15,000 10,000 15,000 8,600 1,500	8,000 6,550 11,280 5,636 10,000	25,000 20,000 13,000 7,425 35,000	30,000 28,000 16,465 60,000	3,450 3,720 3,404 15,000	17.50 11.50 13.28 20.67 25.00
11 12 13 14 15	21 7 15 14 24	20,000 6,000 4,000 1,200 5,000	7,500 5,000 7,500 5,500 8,750	16,500 20,000 9,000 12,000 10,000	30,000 30,000 18,000 25,000 30,000	6,000 5,000 1,500 7,500 11,250	20.00 16.66 8.33 30.00 37.50

### BOOTS AND SHOES — Concluded.

Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly earnings of each employe.	ESTABLISHMENTS.
-\$3,864 -2,300 -220 260 -8,220	76.11 69.54 70.19 58.10 64.00	19.59 23.79 19.24 30.00 32.00	11.72 10.50 10.90 10.60 10.57	-7.42 -3.83 33 1.30 -6.57	\$1,858 2,000 1,584 1,333 1,644	_\$138 00 -76 00 -5 23 17 00 -108 00	\$364 475 304 400 526	426 427 428 429 430
240 -5,969 8,200 -1,150 -500 5,800 9,350 3,416 -1,516 -1,960	66.04 71.35 60.00 65.96 66.67 65.22 44.45 53.03 57.36 64.00	21.70 21.04 23.34 27.66 22.22 21.74 24.45 30.75 33.60 27.52	11.81 11.05 11.20 11.27 11.33 10.52 10.33 10.68 13.62 12.40	.45 -3.44 5.46 -4.89 22 2.52 20.78 5.54 -4.58 -3.92	2,120 990 2,727 671 2,250 1,314 2,500 1,141 1,274 1,250	9 60 -34 00 149 00 -32 00 -5 00 33 00 519 00 63 00 -58 00 -49 00	460 208 636 185 500 285 611 351 428 344	431 432 433 434 435 436 437 438 439 440
-160 -40 -18,500 1,880 2,640 5,800 9,350 -946 5,520	64.97 51.73 67.57 43.34 54.17 65.22 44.45 62.00 60.00	24.19 37.93 27.03 33.33 23.33 21.74 24.44 30.83 18.00	11.35 10.62 10.40 10.80 11.50 10.52 10.33 10.96 10.96	51 28 5.00 12.53 11.00 2.52 20.78 3.79 11.04	1,033 805 2,466 1,000 1,043 1,314 2,500 555 1,000	-5 33 -2 22 -123 00 125 00 114 00 33 00 519 00 -21 00 110 00	250 305 666 333 243 114 611 171 180 173	441 442 443 444 445 446 447 448 449 450
14,638 -2,316 822 620 -680 4,700 2,474 6,850 6,320 1,440	39.07 76.71 69.02 66.67 77.27 33.34 16.00 33.33 24.00 42.11	13.58 14.35 17.94 20.67 13.64 28.89 53.25 35.46 40.00 38.42	15.26 11.12 10.20 10.60 10.32 11.66 10.96 10.45 10.72 11.80	32.09 -2.18 2.84 2.06 -1.23 26.11 19.79 20.76 25.28 7.58	3,257 3,034 3,622 1,250 1,833 900 781 2,062 1,250 1,461	1,045 00 -66 00 102 00 25 00 -22 00 235 00 154 00 427 00 316 00 110 00	442 435 650 258 273 260 416 731 500 561	451 452 453 454 455 456 457 458 459 460
	or loss.  -\$3,864 -2,300 -220 260 -8,220 -5,969 8,200 -1,150 -500 5,800 9,350 -1,516 -1,960 -40 -18,500 1,880 2,640 -3,800 9,350 -946 5,520 -220 -220 -240 -4,638 -2,316 -680 4,700 2,474 6,850 6,320	-\$3,864 76.11 -2,300 69.54 -220 70.19 260 58.10 -8,220 64.00 240 66.04 -5,969 71.35 8,200 60.00 -1,150 65.96 -500 66.67 5,800 65.22 9,350 44.45 3,416 57.36 -1,960 64.00 -160 64.97 -40 51.73 -18,500 67.57 1,880 43.34 2,640 54.17 5,800 65.22 9,350 44.45 5,20 60.00 -220 57.14 14,638 76.71 -2,316 76.71 822 69.02 620 66.67 -2,316 76.71 822 69.02 620 66.67 -2,316 76.77 -2,316 76.71 822 69.02 620 66.67 -2,316 76.77 -2,316 76.71 822 69.02 620 66.67 -2,316 76.77 -2,316 76.71 822 69.02 620 65.520 630 33.33 6,320 24.00	-\$3,864 76.11 19.59 -2,300 69.54 23.79 -220 70.19 19.24 260 58.10 30.00 -8,220 64.00 32.00  240 66.04 21.70 -5,969 71.35 21.04 8,200 60.00 23.34 -1,150 65.96 27.66 -500 66.67 22.22 5,800 65.22 21.74 9,350 44.45 24.45 3,416 53.03 30.75 -1,516 57.36 33.60 -1,960 64.00 27.52  -160 64.97 24.19 -40 51.73 37.93 -18,500 67.57 27.03 1,880 43.34 33.33 2,640 54.17 23.33 5,800 65.22 21.74 4,638 39.07 13.58 -2,316 76.71 14.35 822 69.02 17.94 620 66.67 20.67 -680 77.27 13.58 4,700 33.34 28.89 2,474 16.00 53.25 6,850 33.33 35.46 6,820 24.00 40.00	-\$3,864 76.11 19.59 11.72 -2,300 69.54 23.79 10.50 -220 70.19 19.24 10.90 260 58.10 30.00 10.60 -8,220 64.00 32.00 10.57  240 66.04 21.70 11.81 -5,969 71.35 21.04 11.05 8,200 60.00 23.34 11.20 -1,150 65.96 27.66 11.27 -500 66.67 22.22 11.33 5,800 65.22 21.74 10.52 9,350 44.45 24.45 10.33 3,416 53.03 30.75 10.68 -1,516 57.36 33.60 13.62 -1,960 64.00 27.52 12.40  -160 64.97 24.19 11.35 -40 51.73 37.93 10.62 -1,800 65.22 21.74 10.52 9,350 44.45 24.45 10.33 3,416 53.03 30.75 10.68 -1,516 57.36 33.60 13.62 -1,960 64.00 27.52 12.40  -160 64.97 24.19 11.35 -40 51.73 37.93 10.62 -18,500 67.57 27.03 10.40 1,880 43.34 33.33 10.80 2,640 54.17 23.33 11.50 5,800 65.22 21.74 10.52 9,350 44.45 24.44 10.33 -946 62.00 30 83 10.96 5,520 60.00 18 00 10.96 -220 57.14 32.66 11.10  14,638 39.07 13.58 15.26 -2,316 76.71 14.35 11.12 822 69.02 17.94 10.20 620 66.67 20.67 10.60 -22,316 76.71 14.35 11.12 822 69.02 17.94 10.20 620 66.67 20.67 10.60 -680 77.27 13.64 10.32 4,700 33.34 28.89 11.66 2,474 16.00 53.25 10.96 6,850 33.33 35.46 10.45 6,850 33.33 35.46 10.45 6,820 24.00 40.00 10.72	-\$3,864 76.11 19.59 111.72 -7.42 -2,300 69.54 23.79 10.50 -3.83 -220 70.19 19.24 10.90 -33 260 58.10 30.00 10.60 1.30 -8,220 64.00 32.00 10.57 -6.57 -	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$

### BOXES.

	1			1					1
\$3,160	\$1,540	57.20	24.00	12.64	6.16	\$2,272	\$140 00	\$545	1
10,500	7,600	46.67	33.22	11.67	8.44	1,285	108 00	427	2
3,780	4,220	60.61	15.15	11 45	12.79	2,538	324 00	384	3
2,300	300	60.00	30.00	11.50	-1.50	833	-12 00	250	4
11,800	1,500	$72\ 00$	15.88	13.88	-1.76	2,833	50 00	450	5
4,900	2,100	62.50	20.00	12 25	5.25	2,000	105 00	400	6
3,600	<b>—</b> 150	66.67	21.83	12.00	50	2,142	10 00	467	7
3,700	20	46.43	40.29	13.21	.07	1,217	86	490	8
2,163	1,241	45.10	34.23	13.13	7.54	1,266	95 00	433	9
6,090	8,910	58.33	16 67	10.15	14.85	1,818	270 00	303	10
,	<b>'</b>					_ ′			
4,200	1,800	55.00	25.00	14.00	6.00	1,428	85 00	357	11
3,360	1.640	66.67	16.67	11.20	5.46	4,285	234 00	714	12
2,040	-540	50 00	41.67	11.33	-3.00	1,200	-36 00	500	13
2,572	4,928	48.00	22.00	10.29	19.71	1,785	352 00	392	14
3,300	7,950	33,33	29.17	11.00	26.50	1,250	331 00	364	15
,	. ,					<i>'</i>			

### BOXES — Concluded.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
16	14	\$5,000	\$5,000	\$10,000	\$18,500	\$3,500	18.92
17	45	10,000	17,000	27,000	50,000	6,000	12.00
18	30	2,000	15,000	2,000	25,000	8,000	32.00
19	12	1,000	7,000	20,000	35,000	8,000	22.85
20	30	50,000	10,000	30,000	50,000	10,000	20.00
21	19	3,500	5,600	$\begin{array}{c} 6,000 \\ 12,500 \\ 30,000 \\ 9,400 \\ 21,000 \\ 4,000 \\ 5,000 \end{array}$	14,600	3,000	20.54
22	30	2,000	9,600		25,000	2,900	11.60
23	70	4,000	15,109		50,267	5,158	10.26
24	25	3,000	7,500		18,000	1,100	6.11
25	17	3,000	7,650		36,195	7,545	20.84
26	19	2,000	5,000		10,000	1,000	10.00
27	25	3,500	5,000		12,000	2,000	16.66
28	43	1,600	10,000	10,000	25,000	5,000	20.00
29	24	3,000	6,760	3,240	13,500	3,500	25.92
30	40	6,000	10,400	15,000	35,000	9,600	27.43

### BRICK.

1	31	\$20,000	\$7,500	\$5,800	\$22,400	\$9,100	40.62
$\hat{2}$	37	35,000	12,000	11,200	25,000	1,800	7.20
3	80	10,000	14.040	32,000	48,750	2,710	5.56
4	185	375,000	30,000	60,000	92,400	2,400	2.60
5			27,000	79,700	133,000	26,300	19.77
	275	375,000		79,700			
6	30	2,500	7,000	7,200	16,000	1,800	11.25
7	40	25,000	10,000	6,000	25,000	9,000	36.00
8	25	5,000	6,500	3,000	10,500	1,000	9.52
9	12	6,500	5,000	1,650	12,200	5,550	45.49
10	40	75,000	8,805	4,335	19,500	6,360	32.61
10	10	, , , , , ,	-,	-,		-,	
11	40	5,000	8,000	4,900	13,756	856	6.22
$\tilde{1}\tilde{2}$	60	20,000	14,441	10,800	35,000	9,759	27.88
13	40	20,000	9,000	4,620	20,000	6,380	31.90
14	22	15,000	5,000	2,750	12,000	4,250	35.41
			7,350	3,665	17,500	6,485	37.05
15	35	7,000					
16	60	60,000	14,350	34,000	60,000	11,650	19.41
17	14	15,000	5,889	8,439	19,720	5,392	27.34
18	30	8,000	6,000	5,000	13,500	2,500	18.51
19	20	2,000	5,000	4,000	10,000	1,000	10.00
20	59	5,000	12,000	5,000	25,000	8,000	32.00
20	00	0,000	,	,,,,,,	, , , , ,		
					t .		1

### BUILDING.

1 2 3 4 5 6 7 8 9	25 7 85 10 22 12 18 22 19 10	\$5,000 4,500 51,000 1,000 1,000 2,000 15,000 9,500 4,000	\$12,000 6,000 50,000 6,000 10,000 5,000 5,500 9,787 6,500 9,000	\$6,000 20,000 115,000 5,000 4,000 3,500 28,457 8,000 8,250	\$20,120 30,000 176,500 13,000 15,000 10,000 11,000 49,376 16,000 20,000	\$2,120 4,000 11,500 2,000 - 1,000 2,000 11,132 1,500 2,750	10.53 13.33 6.51 15.38 - 10.00 18.18 22.55 9.37 13.75
10	10	4,000	9,000	8,250	20,000	2,750	13.75

### BOXES — Concluded.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	Average yearly carnings of each employe.	ESTABLISHMENTS.
\$2,150 5,600 2,620 3,560 8,000 1,670	\$1,350 400 5,380 4,440 2,000	54.05 54.00 8.00 57.15 60.00 41.10	27.03 34.00 60.00 20.00 20.00 38.36	11.62 11.20 10.48 10.17 16.00	7.30 .80 21.52 12.68 4 00	\$1,321 1,111 833 2,916 1,666 768	\$96 00 8 88 179 00 370 00 66 00	\$357 377 500 583 333 294	16 17 18 19 20
1,620 5,267 1,980 3,800 1,120 1,410 2,596 1,530 3,860	280 -109 -880 3,745 -120 590 2,404 1,970 5,740	50.00 59.68 52.22 58.02 40.00 41.67 40.00 24.00 29.71	38.40 30.06 - 41.67 21.14 50.00 41.67 40.00 50.08 42.86	10.48 10.47 11.00 10.49 11.20 11.75 10.38 11.33 11.03	1.12 21 4.89 10.35 1.20 4 91 9.62 14 59 16.40	833 718 720 2,129 526 480 581 567 875	9 33 -1 55 -35 00 220 00 -6 31 23 00 55 00 82 00 143 00	320 215 300 450 263 200 232 282 260	22 23 24 25 26 27 28 29 30

### BRICK.

\$3,440	\$5,660	25.90	33,48	15.35	25.27	\$772	\$182 00	\$241	1
4,600	-2,800	44.80	48.00	18.40	-11.20	675	<del>-75</del> 00	*324	2
5,475	-2,765	65.64	28.80	11.23	-5.67	609	34 00	175	2 3
31,740	-29,340	64.93	32.47	34.35	-31.75	499	-158 00	162	4
35,800	-9,500	59 93	20.30	26.91	-7.14	483	-34 00	98	5
		45 00	43.75	10.94	.31	533	1 66	233	6
1,750	50							250	7
4,000	5,000	24.00	40.00	16.00	20.00	625	125 00		8
1,350	-350	28.57	61.91	12.85	3.33	420	-14 00	260	
1,610	3,940	13.53	40.98	13.20	32.29	1,016	328 00	416	9
6,450	90	22.23	45.16	33.07	46	487	<b></b> 2 25	220	10
1,676	820	35.62	58.16	12.18	-5.96	343	-20 00	200	11
4,700	5,059	30.86	41.26	13.43	14.45	583	84 00	260	12
3,200	3,180	23.10	45.00	16.00	15 90	500	79 00	225	13
2,100	2,150	22.92	41.67	17.50	17.91	545	97 00	22	14
2,170	4,315	20 95	42.00	12.40	24.65	500	123 00	210	15
9,600	2,050	56.67	23.92	16.00	3.41	1,000	34 00	239	16
2,872	2,520	42.80	29.86	14.57	12.77	1,408	180 00	420	17
1,830	670	37.04	44.45	13 55	4.96	450	22 00	200	18
1,120	-120	40.00	50.00	11.20	-1 20	500	-6 00	250	19
2,800		20.00	48.00	11.20	20.80	423	88 00	203	20
2,000	5,200	20.00	10.00	11.20	0.00 ش	140	30 00	200	20

### BUILDING.

\$2,312 3,270 20,710 1,360 1,560 1,120 2,000 5,500	-\$192 730 -9,210 640 -1,560 -120	29.82 66.67 65.16 38.46 33.33 40.00 31.82	59.65 20.00 28.33 46.16 66.67 50.00 50.00	11.49 10.90 11.73 10.46 10.50 11.20 18.18	96 2.435.22 4.9210 501.20	\$804 4,285 2,076 1,300 681 833 611	-\$7 68 104 00 -108 00 64 00 -70 00 -10 00	\$480 \$57 588 600 454 416 305	1 2 3 4 5 6 7 8
2,000 5,508 1,630 2,240	5,624 —130 510	31.82 57.63 50.00 41.25	50.00 19.82 40.63 45.00	18.18 11.16 10.18 11.20	11.39 81 2.55	611 2,244 842 2,000	255 00 6 84 51 00	305 444 342 900	7 8 9 10

### BUILDING — Continued.

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ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
11 12 13 14 15 16 17 18 19 20	8 60 10 67 11 20 25 14 10 20	\$500 50,000 5,000 1,000 1,250 5,000 3,000 4,000 10,000	\$6,000 36,000 6,000 7,500 6,000 5,000 8,000 5,460 5,600 13,000	\$5,000 134,300 30,000 14,000 4,000 20,000 5,500 23,000 20,000	\$11,800 190,500 38,000 25,000 10,500 50,000 12,000 33,500 36,000	\$800 20,200 2,000 3,500 500 1,000 22,000 1,040 4,900 3,000	6.77 10.60 5 26 14 00 4.76 5.55 44.00 8.66 14.62 8.33
21 22 23 24 25 26 27 28 29 30	40 15 48 18 15 20 75 10 14 50	10,000 1,000 30,000 30,000 5,000 30,000 2,500 1,500 10,000	15,336 5,300 20,000 7,361 5,200 6,746 33,750 5,622 5,780 15,310	60,000 20,000 65,000 14,464 45,000 17,540 118,125 14,680 880 12,000	82,500 27,800 110,000 30,781 56,000 26,984 168,750 22,488 10,000 31,000	7,164 2,500 25,000 8,956 5,800 2,698 16,875 2,186 3,340 3,690	8.68 8.98 22.73 29.09 10.36 10.00 10.00 9.72 33.40 11.90
31 32 33 34 35 36 37 38 39 40	50 24 25 30 10 25 50 35 14 30	15,000 15,000 4,000 1,000 500 2,500 10,000 5,000 5,000	25,740 7,200 10,000 13,120 6,000 8,240 25,000 23,625 8,500 9,800	81,500 1,950 6,000 22,412 18,000 1,500 35,000 53,350 22,000 75,000	123,240 30,000 18,000 39,480 25,000 12,000 65,000 85,000 95,000	16,000 20,850 2,000 3,948 1,000 2,260 5,000 8,025 4,500 10,200	12.98 69.50 11.11 10.00 4.00 18.83 7.69 9.44 12.85 10.73
41 42 43 44 45 46 47 48 49 50	8 8 12 20 20 12 12 16 10	500 1,500 10,000 3,000 10,000 10,000 7,000 4,700 500 1,400	5,500 6,000 6,500 10,000 12,000 6,200 6,000 7,717 6,500 5,265	6,500 2,650 15,000 20,000 20,000 12,000 8,200 12,000 16,400 17,065	13,000 11,750 35,000 35,000 35,000 20,000 16,500 26,308 24,250 24,098	1,000 3,100 13,500 5,000 3,000 1,800 2,300 6,591 1,350 1,768	7.69 26.38 38.57 14.29 8.57 9.00 13.93 25.05 5.56 7.34
51 52 53 54 55 56 57 58 59 60	11 9 13 10 85 19 33 12 17 20	1,000 1,000 6,000 40,000 10,000 30,000 22,762 2,000 3,000 3,000	7,000 6,000 7,000 7,500 35,000 11,800 12,548 7,200 5,000 12,000	20,000 10,000 10,000 48,000 30,000 25,000 40,787 30,000 20,000 40,000	29,000 18,000 21,000 60,000 75,000 44,000 54,831 39,500 27,000 60,000	2,000 2,000 4,000 4,500 10,000 7,200 1,496 2,300 2,000 8,000	6.89 11.11 19.04 7.50 13.33 16.36 2.72 5.82 7.49 13.33
61 62 63 64 65	8 15 10 13 50	2,000 2,500 1,000 500 5,000	5,000 6 500 5,000 6,500 15,000	8,000 10,000 40,000 7,100 8,500	15,000 20,000 70,000 17,000 25,000	2,000 3,500 25,000 3,400 1,500	13.33 17.50 35.71 20.00 6.00

BUILDING — Continued.

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of Value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employe.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$1,210 22,050 4,100 2,560 1,125 2,100 5,180 1,440 3,950 4,200	-\$410 -1,850 -2,100 940 -625 -1,100 16,820 -400 950 -1,200	42.38 70.50 78.95 56.00 38.10 66.67 40.00 45.84 68.66 55.56	50.85 18.90 15.79 30.00 57.14 27.78 16.00 45.50 16.72 36.11	10.25 11.57 10.78 10.24 10.71 11.66 10.36 12.00 11.79 11.66	-3.48 97 -5.52 3.76 -5.95 -6.11 33.64 -3.34 2.83 -3.33	\$1,475 3,175 3,800 373 954 900 2,000 857 3,350 1,800	-\$51 00 -30 00 -210 00 14 00 -56 00 -55 00 672 00 -28 00 95 00 -60 00	\$750 600 600 111 545 250 320 390 560 650	11 12 13 14 15 16 17 18 19 20
8,850 2,840 12,800 4,878 5,900 4,498 18,675 2,399 1,090 3,700	$\begin{array}{c} -1,686 \\ -340 \\ 12,200 \\ \cdot 4,078 \\ -100 \\ -1,800 \\ -1,800 \\ -213 \\ 2,250 \\ -10 \\ \end{array}$	72.73 71.95 59.09 46.99 80.36 65.00 70.00 65.28 8.80 38.71	18.59 19.07 18.18 23.92 9.28 25.00 20.00 25.00 57.80 49.39	10.72 10.21 11.64 15.84 10.53 16.67 11.06 10.66 10.90 11.93	-2.04 -1.23 11.09 13.25 17 -6.67 -1.06 94 22.50 03	2,062 1,853 2,291 1,710 3,733 1,349 2,250 2,248 714 620	$\begin{array}{c} -42\ 00 \\ -22\ 00 \\ 254\ 00 \\ 226\ 00 \\ -6\ 66 \\ -90\ 00 \\ -15\ 00 \\ -21\ 00 \\ 160\ 00 \\ -20 \end{array}$	382 353 416 408 346 337 450 562 412 306	21 22 23 24 25 26 27 28 29 30
13,224* 3,900 2,040 4,008 2,530 1,350 7,100 8,800 3,800 10,400	$\begin{array}{c} 2,776 \\ 16,950 \\ -40 \\ -60 \\ -1,530 \\ 910 \\ -2,100 \\ -775 \\ 700 \\ -200 \end{array}$	66.13 6.50 33.33 56.77 72.00 12.50 53.85 62.76 62.86 78.95	20.89 24.00 55.56 33.23 24.00 68 67 38.46 27.80 24.29 10.32	10.73 13.00 11.33 10.15 10.12 11.25 10.92 10.35 10.85 10.94	2.25 56.50 22 15 -6.12 7.58 -3.23 91 2.00 21	2,464 1,250 720 1,360 2,500 480 1,300 2,428 2,500 3,166	55 00 706 00 -1 60 -2 00 -153 00 36 00 -42 00 -22 00 50 00 -6 66	514 300 400 437 600 329 500 675 607 326	31 32 33 34 35 36 37 38 39 40
1,330 1,265 4,100 3,680 4,100 2,600 2,070 2,913 2,455 2,494	-330 1,835 9,400 1,320 -1,100 -800 230 3,678 -1,105 -726	50.00 22.55 42.86 57.14 57.14 60.00 49.70 45.62 67.63 70.81	42.31 51.07 18.57 28.57 34.29 31.00 36.37 29.33 26.81 21.85	10.23 10.77 11.71 10.52 11.71 13.00 12.54 11.07 10.12 10.35	-2.54 15.61 26.86 3.77 -3.14 -4.00 1.39 13.98 -4.56 -3.01	1,625 1,468 2,916 1,750 1,750 1,666 1,375 1,644 2,425 2,409	-41 00 229 00 783 00 66 00 -55 00 -66 00 19 00 229 00 -110 00 -72 00	687 750 541 500 600 516 500 482 650 526	41 42 43 44 45 46 47 48 49 50
2,960 1,860 2,460 8,400 8,100 6,200 6,849 4,070 2,880 6,180	-960 140 1,540 -3,900 1,900 1,000 -5,353 -1,770 -880 1,820	68.97 55.56 47.62 80.00 40.00 56.82 74.39 75.95 74.08 66.67	24.14 33.33 33.34 12.50 46.67 26.82 22.89 18.23 18.52 20.00	10.20 10.33 11.71 14.00 10.80 14.09 12.47 10.30 10.66 10.30	-3.31 .78 7.33 -6.50 2.53 2.27 -9.75 -1.48 -3.26 3.03	2,636 2,000 1,615 6,000 882 2,315 1,661 3,291 1,588 3,000	-87 00 15 55 118 00 -390 00 22 00 52 00 -162 00 -147 00 -51 00 91 00	636 667 538 750 411 621 380 600 294 600	51 52 53 54 55 56 57 58 59 60
1,620 2,150 7,060 1,730 2,800	380 1,350 17,940 1,670 —1,300	53.34 50.00 57.15 41.76 34.00	33.33 32.50 7.14 38.24 60.00	10.80 10.75 10.08 10.18 11.20	2.53 6.75 25.63 9.82 —5.20	1,875 1,333 7,000 1,307 500	47 00 90 00 1,794 00 128 00 —26 00	625 433 500 500 300	61 62 63 64 65

### BUILDING — Continued.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	rerentage of gross profit of value of product.
66 67 68 69 70	20 27 41 12 21	\$1,500 1,000 3,000 2,000 10,000	\$7,000 10,650 21,479 6,240 12,480	\$17,000 22,000 6,550 25,000 50,000	\$25,000 35,000 33,016 33,470 86,125	\$1,000 2,350 4,987 2,230 23,645	4.00 $6.71$ $15.10$ $6.66$ $27.45$
71 72 73 74 75 76 77 78 79 80	53 18 16 37 25 20 10 8 12 20	* 8,000 5,000 10,000 10,000 5,000 3,000 4,000 2,000 1,000 7,000	12,000 10,000 7,800 7,250 14,000 7,500 7,500 5,000 10,000 12,500	50,000 22,000 9,600 25,000 50,000 4,000 2,000 9,000 15,000 27,000	65,000 45,000 24,000 38,000 80,000 12,000 20,000 20,000 25,000 50,000	3,000 13,000 6,600 5,750 16,000 8,500 2,500 6,000 - 10,500	4.62 28.88 27.50 15.13 20.00 42.50 20.83 30.00
81 82 83 84 85 86 87 88 89 90	16 14 10 15 15 14 15 45 70 40	2,000 700 20,000 600 3,000 5,000 4,000 2,500 200 8,000	8,000 6,258 6,500 7,920 10,500 7,000 6,750 7,200 15,500 9,600	21,000 6,476 13,000 8,000 10,000 4,450 1,200 4,000 9,350 50,000	40,000 13,159 90,000 18,900 22,500 12,450 9,000 15,000 25,830 76,000	11,000 425 70,500 2,980 2,000 1,000 1,050 3,800 980 16,400	27.50 3.22 78.33 15.76 8.89 8.03 11.66 25.33 3.79 21.57
91 92 93 94 95 96 97 98 99	20 50 12 16 28 10 28 15 12 14	500 3,500 500 3,000 300 800 2,500 500 2,000 2,000	9,600 14,000 6,000 7,200 8,675 5,400 6,598 7,500 7,500 8,000	40,000 61,000 4,000 10,000 46,500 1,200 4,078 3,200 20,000 10,480	50,000 78,000 12,000 20,000 59,850 7,500 12,176 11,800 29,000 20,000	2,000 2,800 4,675 900 1,500 1,100 1,500 1,520	.80 -16 66 14.00 7.81 12.00 12 31 9.32 5.17 7 60
101 102 103 104 105 106 107 108 109	12 20 65 20 30 40 20 12 8	1,000 500 15,000 10,000 15,000 20,000 12,000 2,600 1,000 8,000	7,961 6,000 29,200 9,000 10,000 14,000 8,000 6,300 5,150 5,325	31,538 3,500 15,000 26,000 31,000 29,000 3,000 2,500 3,981	41,000 12,000 50,000 30,000 42,000 53,000 45,000 15,000 8,500 11,872	1,501 2,500 5,800 6,000 6,000 8,000 8,000 5,700 850 2,566	3.66 20.83 11.60 20.00 14.28 15.09 17.77 38.00 10.00 21.61
111 112 113 114 115 116 117 118 119 120	7 75 16 10 10 48 40 24 20 60	60,000 15,000 50,000 2,000 30,000 10,000 15,000 3,500 90,000	5,000 29,289 6,000 8,000 6,000 28,677 24,000 10,000 13,200 36,200	30,000 27,147 65,000 20,000 15,000 41,196 30,000 40,000 16,000 32,000	42,000 57,249 80,000 40,000 23,000 80,379 58,000 65,000 35,000 120,000	7,000 813 9,000 12,000 2,000 10,506 4,000 15,000 5,800 51,800	16.67 1 42 11 25 30.00 8.69 13.07 6.90 23.07 16.57 43.16

\* BUILDING — Continued.

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Estimated interest and expenses.	Net profit or loss,	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product,	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$2,590 3,560 3,482 3,467 9,213	-\$1,590 -1,210 1,505 -1,237 14,432	68.00 62.86 19.84 74.70 58.06	28.00 30.43 65.06 18.64 14.49	10.36 10.17 10.54 10.35 10.70	-6.36 $-3.46$ $4.56$ $-3.69$ $16.75$	\$1,250 1,296 805 2,789 4,101	-\$79 00 -44 00 36 00 -103 00 687 00	\$350 394 523 520 594	66 67 68 69 70
6,980 4,800 3,000 4,400 8,300 2,180 1,440 2,120 2,560 5,420	-3,980 8,200 3,600 1,350 7,700 6,320 1,060 3,880 -2,560 5,080	76.91 48.89 40.00 65.79 62.50 20.00 16.67 45.00 60.00 54.00	18.47 22 23 32.50 19.08 17.50 37.50 62.50 25.00 40.00 25.00	10.74 10.66 12.50 11.58 10.38 10.90 12.00 10.60 10.24 10.84	-6.12 18.22 15.00 3.55 9.62 31.60 8.83 19.40 -10.24 10.16	1,226 2,500 1,500 1,027 3,200 1,000 1,200 2,500 2,083 2,500	-75 00 455 00 225 00 36 00 308 00 316 00 106 00 485 00 -213 00 254 00	226 555 487 195 560 375 750 625 833 625	71 72 73 74 75 76 77 78 79 80
4,120 1,358 10,200 1,926 2,430 1,545 1,140 1,650 2,595 8,080	6,880 -933 60,300 1,054 -430 -545 -90 2,150 -1,615 8,320	52.50 49:22 14.45 42.33 44.44 35.74 13.34 26.67 36.20 65.79	20,00 47,56 7,22 41,91 46,67 56,23 75,00 48,00 60,01 12,64	10,30 10,31 11,33 10,19 10,80 12,40 12,66 11,00 10,04 10,63	17.30 -7.09 67.00 5.57 -1.91 -4.37 -1.00 14.33 -6.25 10.94	2,500 939 9,000 1,260 1,500 889 600 333 369 1,900	430 00 66 00 6,030 00 70 00 28 00 6 00 47 00 23 00 208 00	500 447 650 528 700 500 450 160 221 240	81 82 83 84 85 86 87 88 89 90
5,030 8,010 1,230 2,180 6,003 798 1,368 1,210 3,020 2,120	-4,630 -8,010 770 620 -1,328 102 132 -110 -1,520 -600	80,00 82,05 33 34 50,00 77,69 16,00 33,50 27,12 68,97 52,40	19.20 17.95 50.00 36.00 14.50 72.00 54.19 63.56 25.86 40 00	10.06 10.26 10.25 10.90 10.03 10.64 11.23 10.25 10.41 10.60	-9.26 -10 26 6.41 3.10 -2.22 1.36 1.08 -93 -5.24 -3 00	2,500 1,560 1,000 1,250 2,137 750 434 786 2,416 1,428	$\begin{array}{c} -231\ 00 \\ -160\ 00 \\ 64\ 00 \\ 38\ 00 \\ -47\ 00 \\ 10\ 00 \\ 4\ 71 \\ -7\ 33 \\ -126\ 00 \\ -42\ 00 \\ \end{array}$	480 280 500 450 309 540 235 500 625 571	91 92 93 94 95 96 97 98 99 100
4,160 1,230 5,900 3,600 5,100 6,500 5,220 1,656 910 1,667	$\begin{array}{c} -2,659 \\ 1,270 \\ -100 \\ 2,400 \\ 900 \\ 1,500 \\ 2,780 \\ 4,044 \\ -60 \\ 899 \end{array}$	76.92 29.17 30.00 50.00 61.91 58.49 64.45 20.00 29.41 33.53	19.42 50.00 58.40 30.00 23.81 26.42 17.78 42.00 60.59 44.86	10.14 10.25 11.80 12.00 •12.14 12.26 11.60 11.04 10.70 14.04	-6 48 10.58 -20 8 00 2.14 2.83 6.17 26.96 70 7.57	3,416 600 767 1,500 1,400 1,325 2,250 1,250 1,062 1,319	-221 00 63 00 -1 53 120 00 30 00 37 00 139 00 337 00 -8 75 99 00	663 300 449 450 333 350 400 525 643 591	101 102 103 104 105 106 107 108 109 110
7,800 6,625 11,000 4,300 2,420 9,838 6,400 7,400 3,710 17,400	800 5.812 2,000 7,700 420 668 2,400 2,090 34,400	71.43 47.42 81.25 50.00 65.22 51.25 51.72 61.54 45.72 26.67	11.90 51.16 7.50 20.00 26.09 35.68 41.38 15.39 37.71 30.17	18.57 11.57 13.75 10.75 10.52 12.24 11.03 11.38 10.60 14.50	-1.90 -10.15 -2.50 19.25 -1.83 .83 -4.13 11.69 5.97 28.66	6,000 763 5,000 4,000 2,300 1,674 1,450 2,708 1,750 2,000	-114 00 -77 00 -125 00 770 00 -42 00 13 00 -600 00 316 00 104 00 573 00	714 390 375 800 600 597 600 416 660 603	111 112 113 114 115 116 117 118 119 120

Establishments.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
121 122 123 124 125 126 127 128 129 130	12 40 25 10 95 20 28 15 10 40	\$3,000 40,000 500 500 75,000 400 25,000 500 1,000	\$7,200 22,500 7,500, 5,200 42,000 10,000 7,000 5,000 5,600 20,000	\$9,500 12,000 18,000 4,500 35,000 10,000 8,000 3,000 3,500 40,000	\$21,000 100,000 40,000 12,000 95,000 35,000 15,000 11,500 12,000 70,000	\$1,300 65,500 14,500 2,300 18,000 15,000 - 3,500 2,900 10,000	20.47 65 50 36 25 19.16 10.53 42.85 - 30.43 24.16 14.28
131 132 133 134 135 136 137 138 139	15 8 25 75 50 15 10 10 8 12	500 1,000 500 9,000 150,000 2,500 2,000 2,000 1,000 2,000	6,400 6,000 23,000 45,000 31,200 6,200 6,700 5,500 7,000 8,000	12,000 12,000 25,000 75,000 117,000 15,000 3,500 7,000 24,000 10,000	25,000 21,000 65,000 150,000 26,000 26,000 15,000 33,000 22,000	6,600 3,000 17,000 30,000 7,800 4,800 2,800 2,500 2,000 4,000	26.40 14.28 26.15 20.00 5.00 18.46 21.53 16.66 6.06 18.18
141 142 143 144 145 146 147 148 149 150	20 10 165 100 8 10 8 20 10 36	400 300 2,000 1,000 1,300 200 1,500 2,000 500 10,500	17,000 7,000 66,568 10,000 5,000 6,787 5,150 8,000 6,000 9,100	15,000 3,500 88,878 25,000 5,000 8,000 1,000 1,000 6,000 19,600	40,000 13,000 155,446 45,000 12,000 18,000 8,000 13,500 13,800 30,000	8,000 2,500 - 10,000 2,000 3,213 1,850 4,500 1,800 1,300	20.00 19.23 
151 152 153 154 155 156 157 158 159 160	11 45 25 10 10 20 8 15 30 70	12,000 50,000 4,000 2,500 1,000 10,000 2,000 2,500 10,000 15,000	9,000 28,000 14,000 6,500 5,400 13,500 5,000 10,971 50,000	25,000 60,000 9,510 5,000 3,000 10,000 3,500 3,000 20,530 70,000	35,000 100,000 30,000 13,000 11,400 30,000 13,000 15,000 48,657 127,000	1,000 12,000 6,490 1,500 3,000 6,500 4,500 7,000 17,156 7,000	2.85 $12.00$ $21.63$ $11.53$ $26.31$ $21.66$ $34.61$ $46.66$ $35.26$ $5.51$
161 162 163 164 165 166 167 168 169 170	10 40 10 11 20 50 8 15 12 20	500 5,000 2,000 5,000 10,000 8,000 1,000 2,500 3,000	6,000 16,356 9,000 8,000 13,000 30,000 5,100 9,000 8,320 15,000	1,200 10,000 6,000 4,000 25,000 27,000 1,200 8,500 18,000 672	8,000 34,000 20,000 15,000 45,000 60,000 25,000 28,000 19,700	800 7,644 5,000 3,000 7,000 3,000 13,700 7,500 1,680 4,028	10.00 22.48 25.00 20.00 15.55, 5.00 68.50 30.00 6.00 20.45
171 172 173 174 175	22 30 7 16 7	3,000 3,000 5,000 7,000 2,500	7,200 16,000 5,200 9,984 5,500	5,000 20,000 22,000 35,000 6,000	16,000 '42,000 31,000 50,000 18,000	3,800 6,000 3,800 5,016 6,500	23.75 14.28 12.25 10.03 36.11

		0 k	of	150 .	of net loss of roduct.	1	e,e	-g	
		of stock value of	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	ercentage of ner profit or loss o	Average yearly pro- duct per employé.	Average yearly net profit peremploye.	each	ູ່ບຸຊ
		s in	N In	i i i	ogs Qu	ly old	P. C.	A	L'A
Estimated	27 4 04	Q 42	of	D od		m	en	Average yearly carnings of employé.	ESTABLISHMENTS.
interest and	Net profit	Percentage used of product.	ge	ge ex f	Percentage profit or value of p	ye r e	ery	S & 2	H
expenses.	and loss.	ta o	ereentag paid of product.	ita id	\$ 0	ge be	ge .	ge ng oy	Ë
expenses.		95 de 1	g g g	ar	Sem office ine	ra	ra	ra plo	AB
		use	pai	ercest	erc orc val	lu ve	ve	ve	ST.
		2	2 7 7	g 0 1	ž 11	4	A I	400	單
	1	1				1 1			
\$2,289 12,400	\$2,020 53,100	45.24	34.29 22.50	10.85	9.62	\$1,750	\$168 00 1,327 00 418 00	\$600	121 122
12,400	53,100	12.00	22.50	12.40	53.10	2,500	1.327 00	562	122
4,030	10,470 1,070	45 00	18.75	10.08	26.17	1,600	418 00	300	123
1,230	1.070	37 50	43.34	10.25	8.91	1,200 1,000	107 00	520	124
14,000	4,000	36.84	44.21	14.74	4 21	1,000	42 00	442	125
3.524	11,476	28.58	28.57	10.06	$\frac{4.21}{3279}$	1 750 1	573 00	500	196
3,524 3,000	3 000	53.33	46.67	20.00 10.26 10.50	-20.00	535	-107 00	250	127 128 129 130
1 180	2,320 1,640	26.09	43.48	10.26	$\frac{20.00}{20.17}$	766	154 00	333	198
1 260	1,640	29.17	46.67	10.50	13.66	1 200	164 00	560	190
1,180 1,260 7,060	2,940	57.15	28.57	10.08	4.20	766 1,200 1,750	73 00	500	120
1,000	2,340	91.10	20.01	10.00	4.20	1,700	10 00	900	190
2.530	4,070	48.00	25.60	10 12	16.28	1 666	271 00	426	131
2,530 2,160	840	57.15	$\frac{23.60}{28.57}$	10.28		1,666	105 00	750	132
2,100		20 16	25.07	10.20	4.00	2,000		000	102
6,530	10,470	38.46	35.39	10.04	16.11	2,633 2,600 2,000	418 00	920	133
15,540 24,600	14,460 —16,800	50.00	30.00	10 36	9.64	2,000	192 00	600	134
24,600	-16,800	75 00	20.00	15.76	10 76	3,120	-336 00	624	135
2,750	2,050	57.69	23.85	10.58	7.88	1,733	136 00	413	136
1,420	1,380	26.93	51.54	10.92	10.61	3,120 1,733 1,300 1,500	138 00	670	137
1,620	880	46.67	36.67	10.80	5.86	1,500	88 00 —170 00	550	138
3,360	-1,360	72.73	21.21	10.18	-4.12	4.120	<b>—170 00</b>	875	139
1,620 3,360 2,320	1,680	72.73 45.46	21.21 36.36	10.54	7.64	1,833	140 00	666	140
4,024 1,318 15,665	3,976	37.50	42.50	10.06	9.94	2,000 1,300	198 00	850	141
1,318	1,182	26.92	53 85	10.14	9 09	1,300	118 00	700	142
15,665	-15,665	26.92 57.18	42.82 $22.22$	10.07	10.07	942	-94 00	403	143
4,560 1,278 1,812	5,440	55.56	22.22	10.13	12.09	450	54 00	100	144
1,278	722	41.67	41.67	10.65	6.01	1,500	90 00	625	145
1.812	1,401	44.44	37.71 64.38	10 07	7.78	1,800	140 00	679	146
890	960	12.50	64.38	11.12	12.00	1,000	120 00	643	147
1,470	3,030	12.50 7.41	59.26	10.89	99.11	675	151 00	400	148
1.410	390	43.48	59.26 43.48	10.89 10.22	2.82	1,380	39 00	600	149
1,410 3,630	-2,330	65.34	30.33	12.10	2.82 —7.77	833	-64 00	252	150
		00.01	30.00	12.10	-1.11	000	-01 00	202	100
4,220 13,000 3,240 1,450 1,200 3,600	-3,220 -1,000	71.43	25.72	12.05	-9.20	3,181 2,222 1,200 1,300	-292 00	818	151
13,000	_1,000	60 00	28.00	12.05 13.00	-1.00	9 999	-22 00	622	152
3 940	3,250	31.70	46.67	10.80	10.83	1,200	130 00	560	152 153
1,450	50	38.47	50.00	11.15	38	1,200	5 00	650	154
1,200	1 800	26.32	47.37	10.52	.38 15.79	1,140	180 00	540	155
3,600	1,800 2,900	33.34	45.00	12.00	9 66	1,500	145 00	675	156
1,420	3,080	26.93	38.46	10.92	23.69	1,625	383 00	625	157
1,420	5,350	20.93	33.34	11.00	35.66	1,000	356 00	333	158
5,466	11.600		00.04		91.00	1,000	389 00	365	159
5,466	11,690 6,600	42.19	22.55	11.23 10.70	24.03	1,621 1,814			
13,600	-0,000	55.12	39.37	10.70	-5.19	1,814	-94 00	714	160
690	20	15.00	75.00	10.27	27	800	_3 00	600	161
830	30	15.00	75.00	10.37	37 11.60		98 00	408	162
3,700 2,120	3,944	29.41	48.11	10.88		850	98 00		
2,120	2,880 1,200 1,900	30.00	45.00 53.33	10.60	14.40	2,000	288 00	900	163
1,800	1,200	26.67	03.33	12 00 11.33	8.00	1,303	109 00	727 650	164
5,100	1,900	55.56	28.89	11.33	4.22	2,200	95 00	690	165
6,480	-3,480	45.00	50 00	10.80	-5 80	1,200	-69 00	600	166
2,060	11,640	6.00	25.50	10.30	58.20	2,000 1,363 2,250 1,200 2,500	1,455 00	637	167
2,650	4,850	34.00	36.00	10.60	19.40	1,666	323 00	600	168
2,980	-1,300	64.29	29.71	10.64	-1.64	2,333	-108 00	693	169
2,150	4,850 -1,300 1,878	3.41	76.14	10.91	9.54	985	93 00	750	170
	ł	01.0-	45.00	11 10	10.00	707	01.00	207	177
1,780 4,380 3,400	2,020 1,620	31.25	45.00	11.12	12 63 3.86	727 1,400	91 00 54 00	327 533	171
4,550	1,020	47.62	38.10	10.42 10.96	0.00	1,400		7.10	172
3,400	400	70.97	16.78	10.90	1.29 —.81	2,425	57 00 25 00	742 624	173
0,420	<del>-404</del>	70.00	19.97	10.84		4,428 3,125 2,571		785	172 173 174 175
1,950	4,550	33.33	30.56	10.83	25.28	2,371	650 00	100	1/3
		1	1	1		1	1	1	1

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
176 177 178 179 180	18 12 10 10 20	\$9,000 5,000 8,000 20,000 5,000	\$12,000 8,000 7,500 5,537 9,990	\$9,000 7,000 3,000 3,916 13,000	\$34,000 20,000 15,000 15,858 27,000	\$13,000 5,000 4,500 6,405 4,010	38.23 25.00 30.00 40.39 14.85
181 182 183 184 185 186 187 188 189	7 9 12 10 30 24 7 8 9	5,000 5,000 3,000 1,000 12,000 2,000 7,000 4,000 1,000 2,000	5,200 5,200 5,000 6,500 15,000 5,000 5,000 5,000 5,000	15,000 2,500 2,400 7,000 20,000 25,000 10,000 15,000 6,500 6,000	25,000 10,000 10,000 17,000 40,000 36,000 20,000 25,000 15,000 13,000	4,800 2,300 2,600 3,500 5,000 5,000 5,000 3,500 2,000	19.20 23.00 26.00 20.58 12.50 10.55 25.00 20.00 23.33 15.38
191 192 193 194 195 196 197 198 199 200	30 15 24 12 6 22 35 15 25	10,000 1,000 10,000 5,000 13,000 6,000 40,000 1,000 8,000 1,000	10,000 10,000 15,000 8,000 5,000 14,000 18,600 6,750 15,600 8,000	40,000 17,000 17,000 30,000 20,000 75,000 2,000 15,720 14,000	60,000 30,000 35,000 45,000 30,000 50,000 125,000 10,000 25,000	10,000 3,000 3,000 7,000 5,000 6,000 31,400 1,250 23,680 3,000	16.66 10.00 8.57 15.55 16.66 12.00 25 12 12.50 43.05 12 00
201 202 203 204 205 206 207 208 209 210	25 20 16 8 12 15 12 15 30 20	3,000 4,000 1,500 5,000 5,000 4,000 4,000 5,000 10,000	6,500 12,000 9,000 7,000 8,000 12,000 8,000 18,300 12,000	1,700 25,000 19,500 15,000 13,000 18,000 17,000 25,000 110,000 35,000	9,400 53,000 29,700 25,000 25,000 35,000 30,000 35,000 150,000 50,000	1,200 16,000 1,200 3,000 4,000 5,000 2,000 21,700 3,000	12.76 30.19 4.04 12.00 16.00 14.28 16.66 5.71 14.46 6.00
211 212 213 214 215 216 217 218 219 220	21 16 10 10 40 15 15 23 16	15,000 1,600 5,000 1,000 5,000 6,000 6,000 7,000 6,000 2,000	12,000 8,000 7,000 6,200 12,000 11,900 9,150 10,033 9,300 6,500	22,000 25,000 20,000 10,000 13,728 16,000 12,000 8,200 4,200 5,500	36,000 45,000 40,000 20,000 30,000 39,000 25,000 22,000 15,000 14,000	2,000 12,000 13,000 3,800 4,272 11,100 3,850 3,767 1,500 2,000	5.55 26.66 32.50 19.00 14.24 28.45 15.40 17.12 10.00 14.28
221 222 223 224 225 226 227 228 229 230	12 30 12 10 20 11 24 75 12 8	1,000 10,000 1,500 3,000 500 10,000 2,000 1,000 2,000 2,000	6,200 12,000 7,500 5,000 14,040 5,232 12,500 43,500 6,200	27,000 10,000 1,500 2,000 15,000 7,771 20,000 55,000 6,500 5,500	35,000 35,000 12,000 8,000 35,000 16,788 45,000 108,000 20,300 14,000	1,800 13,000 3,000 1,000 5,960 3,785 12,500 9,500 3,300 2,300	5 15 37.14 25 00 12.50 17.02 22.54 27.77 8.79 16.25 16.42

Estimated terest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$3,940	\$9,060	26.47	35.30	11.58	26.65	\$1,888	\$503 00	\$666	176
2,300	2,700	35.00	40.00	11.50	13.50	1,666	225 00	666	177
1,980	2,520	20.00	50.00	13.20	16.80	1,500	252 00	750	178
2,786	3,619	24.69	34 92	17.56	22.83	1,585	361 00	553	179
3,000	1,010	48.15	37.00	11.11	3.74	1,350	50 00	499	180
2,800 1,300 1,180 1,760 4,720 3,720 2,420 2,740 1,560 1,420	2,000 1,000 1,420 1,740 280 80 2,580 2,260 1,940 580	60.00 25.00 24.00 41.18 50.00 69.45 50.00 60.00 43.33 46.16	20.80 52.00 50.00 38.24 37.50 20.00 25.00 20.00 33.34 38.46	11.20 13.00 11.80 10.35 11.80 10.33 12.10 10.96 10.40 10.92	8.00 10.00 14 20 10 23 .70 .22 12 90 9.04 12.93 4.46	3,571 1,111 833 1,700 1,333 1,500 2,857 3,125 1,666 1,857	285 00 111 00 118 00 174 00 9 33 3 368 00 282 00 215 00 82 00	742 477 416 650 500 300 714 625 555 714	181 182 183 184 185 186 187 188 189
6,600 3,060 4,100 4,800 3,780 5,360 14,900 1,060 5,980 2,560	3,400 60 -1,100 2,200 1,220 -640 16,500 190 17,700 440	66 67 56.67 48.57 66.67 60.00 60.00 20.00 28.58 56.00	16.67 33.33 42.86 17.78 16.67 28.00 14.88 67.50 28.37 32.00	11.00 10.20 11.71 10.66 12.60 10.72 11.92 10.60 10.87 10 24	5 66 20 3.14 4.89 4.06 1.28 13.20 1.90 32.18 1.76	2,000 2,000 1,458 3,750 5,000 2,272 3,571 666 2,200 2,500	$\begin{array}{c} 113\ 00 \\ -4\ 00 \\ -45\ 00 \\ 183\ 00 \\ 203\ 00 \\ 29\ 00 \\ 471\ 00 \\ 12\ 00 \\ 708\ 00 \\ 44\ 00 \end{array}$	333 666 625 666 833 636 531 450 624 800	191 192 193 194 195 196 197 198 199 200
1,120	80	18.09	69.15	11.91	.85	376	3 20	260	201
5,540	10,460	47.17	22.64	10 45	19.74	2,650	523 00	600	202
3,060	-1,860	65.66	30.30	10 30	-6.26	1,856	-116 00	562	203
2,800	200	60.00	28.00	11 20	.80	3,125	25 00	875	204
2,800	1,200	52.00	32.00	11.20	4.80	2,083	100 00	666	205
3,860	1,140	51.43	34.29	11.02	3.26	2,333	76 00	800	206
3,240	1,760	56.67	26.67	10.80	5.86	2,500	146 00	666	207
3,800	-1,800	71.43	22.86	10.85	-5.14	2,333	-120 00	533	208
15,600	6,100	73.34	12.20	10.40	4.06	5,000	203 00	610	209
5,600	-2,600	70.00	24.00	11.20	-5.20	2,500	-130 00	600	210
4,500	-2,500	61.11	33,34	11.50	-6.95	1,714	119 00	571	211
4,596	7,404	55.56	17,78	10.21	16.45	2,813	463 00	500	212
4,300	8,700	50.00	17,50	10.75	21.75	4,000	870 00	700	213
2,060	1,740	50.00	31,00	10.30	8.70	2,000	174 00	620	214
3,300	972	45.76	40,00	11.00	3.24	750	24 00	300	215
4,260	6,840	41.03	30,52	10.92	17.53	2,600	456 00	793	216
2,860	990	48.00	36,60	11.44	3.96	1,666	66 00	610	217
2,620	1,147	37.27	45,61	11.90	5 22	956	45 00	436	218
1,860	-360	28.00	62,00	12.40	2.40	938	-23 00	581	219
1,520	480	39.29	46,43	10.85	3.43	1,400	48 00	650	220
3,560	-1,760	77.14	17.71	10.17	-5.02	2,917	-147 00 296 00 142 00 2 00 121 00 136 00 303 00 -18 00 95 00 97 00	517	221
4,100	8,900	28.57	34.29	11.71	25.43	1,166		400	222
1,290	1,710	12.50	62.50	10.75	14.25	1,000		625	223
980	20	25.00	62.50	12.25	.25	800		500	224
3,530	2,430	42.86	40.12	10.08	6.94	1,750		702	225
2,279	1,506	46.29	31.17	13.57	8.97	1,526		475	226
4,620	7,880	44.45	27.78	10.26	17.51	1,875		520	227
10,860	-1,360	50.93	40.28	10.05	-1.26	1,440		580	228
2,150	1,150	32.02	51.73	10.59	5.66	1,691		875	229
1,520	780	39.29	44.29	10.85	5.57	1,750		775	230

## BUILDING — Concluded.

ESTABLISHMENTS.	Average number of employés.	Capital invested,	Wages paid during the year.	Stock used.	Value of product,	Gross profit.	Percentage of gross profit of value of product.
231 232 233 234 235 236 237 238 239 240	16 75 100 10 16 186 20 8 10	\$5,000 25,000 40,000 4,000 8,000 10,000 1,000 2,000 10,000	\$11,000 36,400 30,000 8,000 12,000 32,820 7,000 5,000 9,500	\$15,000 45,000 40,000 5,000 40,000 6,000 5,000 1,500 1,000 12,000	\$30,000 100,000 100,000 20,000 64,000 45,000 20,000 8,000 8,000 20,000	\$4,000 18,600 30,000 7,000 12,000 6,180 8,000 1,500 -1,500	13.33 18.60 30.00 35.00 18.75 13.73 40.00 18.75 25.00 -7.50

### CARRIAGES AND WAGONS.

1	10	\$5,000	\$6,000	\$7,000	\$16,000	\$3,000	. 18.75
2	7	15,000	5,000	2,000	8,000	1,000	12.50
3	25	45,000	13,000	10,000	25,000	2,000	8.00
	10	18,000	7,233	5,171	17,116	4,712	27.53
4		15,000			13,550	1,800	13 29
5	8	2,000	5,500	6,250		1,000	11.76
6 7	6	5,000	5,000	2,500	8,500		
7	12	6,000	6,330	6,271	18,386	5,785	31.46
8	8	5,000	5,200	1,200	10.000	3,600	36.00
9	30	18,000	17,000	30,000	50,000	3,000	6.00
10	10	3,000	7,000	14,000	20,000	-1,000	-5.00
11	10	7,000	5,000	5,000	13,000	3,000	23.08
12	15	25,000	13,750	5,000	25,000	6,250	25.00
13	16	7,000	8,800	6,308	20,000	4,892	24.46
14	52	10,000	23,660	32,775	71,085	14,650	20 61
15	12	17,000	5,325	3,256	11,044	2,463	22.30
16	20	15,000	10,000	27,000	40,000	3,000	7.50
17	20	10,000	7,000	28,000	36,000	1,000	2.77
18	50	30,000	21,000	75,000	100,000	4,000	4.00
19	20	25,000	13,200	31,800	50,000	5,000	10.00
20	20	30,000	10,000	24,000	36,000	2,000	5.55
20	20	30,000	10,000	21,000	00,000	2,000	0.00
21	12	5,000	5,000	6,000	12,000	1,000	8.33
$\tilde{2}\tilde{2}$	12	5,000	6,400	15,000	30,000	8,600	28.67
23	$\overline{25}$	30,000	15,000	25,000	45,000	5,000	11.11
24	20	25,000	12,000	20,000	40,000	8,000	20.00
25	8	4,000	5,200	2,500	8,600	900	10.46
26	8	4,000	5,000	2,500	10,000	2,500	25.00
27	12	5,000	5,000	4,000	12,000	3,000	25.00
28	10	550	6,354	1,686	8,873	833	9.38
29	20	20,000	12,500	35,000	50,000	2,500	5.00
30	12	8,000	6,500	5,000	15,000	3,500	23.33
30	12	0,000	0,500	0,000	10,000	0,000	20.00
31	8	4,000	5,000	10,000	25,000	10,000	40.00
32	20	80,000	10,000	10,000	30,000	10,000	33.33
33	34	40,000	15,000	25,000	50,000	10,000	20.00
34	40	20,000	12,000	40,000	60,000	8,000	13.33
35	18	10,000	7,500	15,000	25,000	2,500	10.00
36	13	8,000	6,760	7,000	17,000	3,240	19.05
37	30	10,000	9,000	16,000	35,000	10,000	28.57
38	35	40,250	20,103	32,975	65,000	11,922	18.34
39	20	10,000	12,000	10,000	25,000	3,000	12.00
40	$\frac{20}{20}$	30,000	10,000	25,000	40,000	5,000	12.50
40	20	50,000	10,000	20,000	20,000	0,000	12.00

## BUILDING — Concluded.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly carnings of each employé,	ESTABLISHMENTS.
\$3,300 11,500 12,400 2,240 6,880 5,100 2,060 818 920 2,600	\$700 7,100 17,600 4,760 5,120 1,080 5,940 682 1,080 -4,100	50.00 45.00 40.00 25.00 62.50 13.34 25.00 18.75 12.50 60.00	36.67 36.40 30.00 40.00 18.75 72.93 35.00 62.50 62.50 47.50	11.00 11.50 12.40 11.20 10.75 11.33 10.30 10.22 11.50 13.00	2.33 7.10 17.60 23.80 8.00 2.40 29.70 8.53 -20.50	\$1,875 1,333 1,000 2,000 4,000 241 1,000 1,000 800 1,333	\$43 00 94 00 176 00 476 00 320 00 5 80 297 00 85 00 108 00 —273 00	\$687 485 300 800 750 176 350 625 500 633	231 232 233 234 235 236 237 238 239 240

# CARRIAGES AND WAGONS.

\$1,900   \$1,100   43.75   37.50   11.87   6.88   \$1,600   \$110 00   \$600	1
1,700   "-700   25.00   62.50   21.25   -8.75   1,142   -100 00   "714	2
5,200   -3,200   40.00   52.00   20.80   -12.80   1,000   -128 00   520	3
2,792   1,920   30.21   42.26   16.32   11.21   1,711   192 00   723	4
1,475 325 46.12 40.59 10.89 2.40 1,693 40 00 687	5
1,150   -150   29.41   58.83   13.52   -1.76   1,416   -25 00   833	6
2,199   3,586   34.11   34.43   11.96   19.50   1,532   298 00   527	7
1,300   2,300   12.00   52.00   13.00   23.00   1,250   287.00   650	8
6,080   -3,080   34.00   60.00   12.16   -6.16   1,666   -102 00   566	9
2,180   -3,180   70.00   35.00   10.90   -15.90   2,000   -318 00   700	10
1,720	11
4,000   2,250   20.00   55.00   16.00   9.00   1,666   150 00   916	12
2,420   2,472   31.54   44.00   12.10   12.36   1,250   154 00   550	13
7,709   6,941   46.11   33.28   10.85   9.76   1,367   133 00   455	14
2,124   339   29.48   48.22   19.23   3.07   920   28.00   443	15
4,900   -1,900   67 50   25.00   12.25   -4.75   2,000   -95 00   500	16
4,200   -3,200   77.78   19.45   11.66   -8.89   1,800   -160 00   350	17
11,800   -7,800   75.00   21.00   11.80   -7.80   2,000   -156 00   420	18
6,500   -1,500   63.60   26.40   13.00   -3.00   2,500   -75 00   660	19
5,400   -3,400   66.67   27.78   15.00   -9.45   1,800   -170 00   500	20
1,500 -500 50.00 41.67 12.50 -4.17 1,000 -41 00 416	21
3,300   5,300   50.00   21.33   11.00   17.67   2,500   441.00   533	22
6,300   -1,300   55.56   33.33   14.00   -2.89   1,800   -52 00   600	23
5,500   2,500   50.00   30.00   13.75   6.25   1,666   104 00   500	24
1,100   -200   29.07   60.47   12.79   -2.33   1,075   -25.00   650	$\overline{25}$
1,240   1,260   25.00   50.00   12.40   12.60   1,250   157 00   625	26
1,500   1,500   33.33   41.67   12.50   12.50   1,000   125 00   416	27
920 -87   19.01   71.61   10.37  99   887   -8 70   635	28
6,200   -3,700   70.00   25.00   12.40   -7.40   2,500   -185 00   625	29
1,980   1,520   33.34   43.33   13.20   10.13   1,250   126 00   541	30
2,740 7,260 40.00 20.00 10.96 29.04 3,125 907 00 625	31
7,800   2,200   33.34   33.33   26.00   7.33   1,500   110.00   500	32
7,400   2,600   50.00   30.00   14.80   5.20   1,470   76.00   441	33
7,200   800   66.67   20.00   12.00   1.33   1,500   20 00   300	34
3,100   -600   60.00   30.00   12.40   -2.40   1,388   -33 00   416	35
2,180   1,060   41.18   39.77   12.82   6.23   1,307   79.00   520	36
4,100   5,900   45.72   25.71   11.71   16.86   1,166   196 00   300	37
8,915   3,007   50.73   30.93   13.71   4.63   1,857   85 00   574	38
3,100   -100   40.00   48.00   12.40  40   1,250   -5 00   600	39
5,800 -800 62.50 25.00 14.50 -2.00 2,000 -40 00 500	40

## CARRIAGES AND WAGONS - Concluded.

ESTABLISHMENTS.	Average number of cmployés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
41 42 43 44 45 46 47 48 49 50	8 9 18 22 22 29 12 14 45 25	\$12,000 5,000 6,000 10,000 20,000 20,000 20,000 7,000 25,000 6,000	\$5,600 6,000 15,000 10,000 10,000 7,000 6,500 25,000 10,000	\$7,000 9,000 10,000 25,000 10,000 18,000 4,000 40,000 16,000	\$16,000 16,500 20,000 50,000 22,000 35,000 28,000 12,000 75,000 42,000	\$3,400 1,500 4,000 10,000 4,000 7,000 16,000 1,500 10,000 16,000	21.25 9.09 20.00 20.00 18.18 20.00 57.14 12.50 13.33 38.09
51 52 53 54 55 56 57 58 59 60	22 8 14 45 15 20 27 100 10 25	20,000 6,000 20,000 30,000 12,000 4,000 25,000 40,000 8,000 11,000	13,000 6,000 10,000 25,000 6,000 8,500 10,000 30,000 6,000 12,000	30,000 11,000 25,000 87,000 29,000 19,500 40,000 125,000 20,000 32,000	60,000 19,000 40,000 130,000 40,000 30,000 53,000 175,000 30,000 49,000	17,000 2,000 5,000 18,000 5,000 2,000 2,000 4,000 5,000	28.33 10.53 12.50 13.84 12.50 6.67 5.66 11.42 13.33 10.20
61 62 63 64 65 66 67 68 69 70	20 25 20 15 22 60 25 15 40 18	8,000 25,000 5,000 10,000 15,000 75,000 10,000 2,500 25,000 5,000	8,000 14,400 9,000 9,600 5,000 35,000 8,326 6,240 14,000 8,000	25,000 34,300 25,000 24,400 12,000 50,000 11,396 6,000 13,000 5,000	40,000 52,000 39,000 36,000 23,000 100,000 23,086 13,250 30,000 17,000	7,000 3,300 5,000 2,000 6,000 - 15,000 3,364 1,010 3,000 4,000	17.50 6.35 12.82 5.55 26.08 15.00 14.57 7.62 10.00 23.52
71 72 73 74 75 76 77 78 79 80	10 18 12 20 8 22 30 9 20 12	11,000 20,000 3,500 25,000 6,700 30,000 1,000 1,500 10,000 7,000	7,975 10,000 7,200 8,000 6,500 12,700 12,500 7,382 10,000 11,000	8,000 8,000 10,800 15,000 5,633 11,500 15,000 10,316 8,000 8,000	19,000 25,000 24,880 27,000 14,000 26,000 45,000 18,987 25,000	3,025 7,000 6,880 4,000 1,867 1,800 17,500 1,289 7,000 6,000	15.92 28.00 27.65 14.81 13 34 6.92 38 88 6.79 28.00 24.00
81 82 83 84 85 86 87 88 89 90	30 28 105 14 38 12 12 21 35 18	150,000 51,000 40,000 5,000 18,000 34,000 1,500 4,000 5,000	20,000 17,023 35,000 7,643 18,000 8,700 5,000 14,000 25,000 8,000	30,000 14,000 90,000 4,743 7,500 50,000 3,600 5,000 35,000 18,000	75,000 43,119 140,000 14,779 34,500 72,000 10,000 26,000 75,000 30,000	25,000 12,096 15,000 2,393 9,000 13,300 1,400 7,000 15,000 4,000	33.33 28.05 10.71 16.19 26.08 18.47 14.00 26.92 20.00 13.33

### CARRIAGES AND WAGONS - Concluded.

5.4		of stock value of	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Avorage yearly net profit per employé.	ly f each	ESTABLISHMENTS.
Estimated interest and	Net profit	ge o	ge of	ge ol expe f pro	ge or l if pri	year r em	yea er en	year s oi	SHMI
expenses.	or loss.	Percentage used of p product.	enta id or	enta and lue o	centa ofit iue o	rage et pe	rage ofit p	rage ruing ploy	ABLI
		Perc usc prc	Perc pai pre	Perc est val	Perc prc val	Ave	Ave	Average yearly earnings of employé.	Est
\$2,320	\$1,080	43.75	35.00	14 50	6.75	\$2,000	\$135 00 50 00	\$700 666	41 42
1,950 2,360	-450 1,640	54.54 50.00	36.37 30.00	11.81 11.80	-2.72 8.20	1,833 1,111 2,272	91 00	333	43
5,600 3,400	<b>4,4</b> 00 600	50.00 45.46	30.00 36.36	11.20 15.45	$8.80 \\ 2.73$	1,000	$\begin{array}{c} 200 \ 00 \\ 27 \ 00 \\ 79 \ 00 \end{array}$	681 363	44 45
3,400 4,700 4,000	2,300 12,000	51.43 17.86	$2857 \\ 25.00$	13.43 14.28	6.57 $42.86$	1,206 3,333	1,000 00	344 583	46 47
1,620 9,000	-120 1,000	17.86 33.33 53.34	54.17 33.33	14.28 13.50 12.00	-1.00 $1.33$	857 1,666	-8 57 22 00	464 555	48 49
4,560	11,440	38.10	23.81	10 85	27.24	1,680	22 00 457 00	400	50
7,200	9,800	50.00	21.67	12.00	16.33	2,727 2,375	445 00 32 00	590 750	51 52
7,200 2,260 5,200 14,800	-260 -200	57.89 62.50	31.58 25.00 19.23	11.89 13.00 11.38	-1.36 $-50$ $2.46$	2,857	-14 00	750 714	53
4,720	3,200 280	66.93 72.50	15.00	11.80	.70	2,857 2,888 2,666	71 00 18 00	222 400	54 55
3,240 6,800	-1,240 -3,800	65.00 75.47	28.33 18.87	10.80 $12.83$	-4.13 $-7.17$	1,500 1,962 1,750	-62 00 -140 00	425 370	56 57
19,900 3,480	100 520	71.43 66.67	$\frac{17.15}{20.00}$	11 37 11.60	1.73	3,000	$\begin{array}{c c} 1 & 00 \\ 52 & 00 \end{array}$	300 600	58 59
5,560	560	65.31	24.49	11.34	-1.14	1,960	<b>—22</b> 00	480	60
4,480 6,700	2,520 -3,400	62.50 65.96	20 00 27.69	11.20 12.88	6.30 6.53	2,000 2,080	126 00 —136 00	400 576	61 62
. 4,200	800 -2,200	64.10	23.08 26.67	10.77	2 05 —6.11	1,950 240	40 00 -146 00	450 640	63
4,200 4,200 3,200 14,500	2,800	67.78 52.18	21.74 35.00	13.91	12.17	1,045	127 00	227 583	65
2,909	500 455	50.00 49.36	36.07	14 50 12.60	.50 1.97	1,666	18 00	333	67
1,475 4,500	-465 -1,500	45 28 43.33	47.10 46.67	11.13 15.00	-3.51 $-5.00$	883 750	$-31 00 \\ -37 00$	416 350	68 69
2,000	2,000	29.42	47 06	11.76	11.76	944	111 00	444	70
2,560 3,700	465 3,300	42.10 32.00	41.98 40.00	13.47 14.80	2.45 13 20	1,900 1,388	46 00 183 00	797 555	71 72 73
2,698	4,182 —200	43.41 55 56	28.94 29.63	10.84 15.55	16.81 74	$\pm 2.073$	348 00 —10 00	600 400	73 74
4,200 1,802	65	40.24	46.42	12 87	.47	1,350 1,750	8 12 —118 00	812 577	75
4,400 4,560	-2,600 12,940 -700	44.23 33.34	48.85 27.78 38.88	16.92	-10.00 $28.75$ $-3.68$	1,181	431 00	416	76 77 78 79
1,989 3,100	3,900	54.33 32.00	40.00	10.47 12.40	15.60	2,109 1,250	-77 00 195 00	820 500	
2,920	3,080	32.00	44.00	11.68	12.32	2,083	• 256 00	916	80
16,500	8,500 4,724	40 00 32.47	26.67 39.48	22.00 17.09	11.33 10.96	2,733 1,539	283 00 168 00	666 607	81
16,500 7,372 16,400	-1,400	64.28 32.09	25.01 51.72	11.71 12.03	-1.00	1,333	13 00	333 545	82 83 84
4,530	615 4,470	21.74	51.18	13.13	4.16 12.95	1,055	117 00	473	85
9,240 1,090	4,060 310	69.45 36.00	12.08 50.00	12.83 10.90	5.64	6,000 833	338 00 25 00	725 416	86 87
2,840 8,400	4.160 6,600	19.23 46.67	53.85 33.33	10.92 11.20	16.00 8.80	1,238 2,142 1,666	198 00 188 00	666	88 89
3,300	700	60.00	26.67	11.00	2.33	1,666	38 00	444	90
	1	,			<u>'                                    </u>				

## CLOTHING.

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ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product,
1 2 3 4 5 6 7 8 9	43 160 36 256 31 100 149 295 24 21	\$8,000 40,000 125,000 25,000 3,000 50,000 125,000 198,000 13,000 1,000	\$5,490 17,500 14,200 23,000 5,000 20,000 29,784 79,429 7,000 5,000	\$6,360 15,000 328,532 153,000 3,000 125,000 80,000 128,438 13,225 17,500	\$13,035 72,500 361,385 322,500 9,000 175,000 186,357 214,003 30,000 30,000	\$1,185 40,000 18,653 146,500 1,000 30,000 76,573 6,136 9,775 7,500	9.09 55.17 5.16 45.42 11.11 17.14 41.08 2.86 32.58 25.00
11	43	10,000	6,500	35,000	45,000	3,500	7.77
12	60	10,000	17,500	45,000	65,500	3,000	4.58
13	36	15,000	10,000	4,693	20,000	5,307	26.53
14	88	8,824	15,196	52,149	85,410	18,065	21.15
15	30	2,500	5,463	21,408	35,000	8,129	23.22
16	110	12,000	16,600	27,780	48,000	3,620	7.54
17	36	4,500	5,162	12,780	25,000	7,058	28.23
18	90	20,000	19,500	26,800	60,000	13,700	22.83
19	22	8,500	6,600	15,000	25,000	3,400	13.60
20	195	100,000	80,000	160,000	363,879	123,879	34.04
21	36	14,000	11,000	34,000	50,000	5,000	10.00
22	23	7,000	8,400	11,000	23.000	3,600	15.65
23	19	4,000	5,600	8,000	17,000	3,400	20.00
24	80	50,000	38,221	106,986	150,000	4,793	3.19
25	91	41,500	31,388	41,016	80,162	7,758	9.67
26	341	211,000	115,078	161,374	355,150	78,698	22.16
27	84	30,000	28,000	62,000	100,000	10,000	10.00
28	142	75,000	50,000	101,000	200,000	49,000	24.50
29	214	50,000	65,000	185,300	260,000	9,700	3.73
30	25	6,000	6,000	17,000	25,000	2,000	8.00
31	143	150,000	44,000	153,000	250,000	53,000	21.20
32	6	10,000	5,000	6,000	15,000	4,000	26.67
33	37	20,000	9,000	24,000	40,000	7,000	17.50
34	13	4,000	5,000	7,000	15,000	3,000	20.00
35	10	3,000	7,200	7,500	20,000	5,300	26.50
36	50	15,000	25,000	39,800	69,450	4,650	6.69
37	20	4,000	10,000	15,000	30,000	5,000	16.67
38	19	60,000	9,633	180,118	198,451	8,700	4.38
39	20	60,000	15,000	80,000	104,000	9,000	8.65
40	60	75,000	20,000	40,000	90,000	30,000	33.33
41 42 43 44 45 46 47 48 49 50	90 30 26 20 20 40 54 41 30 35	5,000 150,000 500 300 4,000 200 8,000 1,000 500 600	20,000 14,493 10,400 5,200 7,000 6,760 10,000 20,800 9,100 13,000	$\begin{array}{c} 40,000 \\ 42,772 \\ 300 \\ 100 \\ 6,500 \\ 150 \\ 24,000 \\ 500 \\ 240 \\ 500 \end{array}$	80,000 74,903 14,000 6,760 15,000 8,220 41,600 23,000 11,700 15,600	20,000 17,638 3,300 1,460 1,500 1,310 7,600 1,700 2,360 2,100	25.00 23.55 23.55 23.57 21.59 10.00 15.93 18.27 7.39 20.17 13.46
51	$\begin{bmatrix} 20 \\ 32 \\ 250 \\ 52 \\ 25 \end{bmatrix}$	100	7,200	100	15,000	7,700	51.33
52		15,000	6,000	50,000	90,000	34,000	37.77
53		110,000	77,850	146,429	252,313	28,034	11.12
54		10,000	8,000	18,000	35,000	9,000	25.71
55		500	11,700	300	14,000	2,000	14.29

## CLOTHING.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$1,784 9,650 43,639 33,750 1,080 20,500 26,136 33,280 3,780 3,060	-\$599 30,350 -24,986 112,750 -80 9,500 50,437 -27,144 5,995 4,440	48.79 20.69 90.91 47 44 33.33 71.43 42.93 60.02 44.09 58.33	42.12 24.14 3.93 7.13 55.56 11.43 15.99 37.12 23.33 16.67	13.68 13.31 12.07 10.47 12.00 11.71 14.02 15.55 12.60 10.20	$\begin{array}{c} -4.59 \\ 41.86 \\ -6.91 \\ 34.96 \\89 \\ 543 \\ 27.06 \\ -12.69 \\ 19.98 \\ 14.80 \end{array}$	\$303 453 10,038 1,259 290 1,750 1,250 725 1,250 1,428	-\$13 00 189 00 -694 00 440 00 -2 58 95 00 338 00 -92 00 249 00 211 00	127 109 394 89 161 200 199 269 291 238	1 2 3 4 5 6 7 8 9
5,100 7,150 2,900 9,070 3,650 5,520 2,770 7,200 3,010 42,388	-1,600 -4,150 2,407 8,995 4,479 -1,900 4,288 6,500 390 81,491	77.78 68.70 23.47 61.06 61.17 57.88 51.12 44.67 60.00 43.97	14.45 26.72 50.00 17.79 15.61 34.58 20.65 32.50 26.40 21.99	11.33 10.91 14.50 10.62 10.42 11.50 11.08 12.00 12.04 11.65	-3.56 -6.33 12.03 10 53 12 80 -3.96 17.15 10.83 1.56 22 39	1,046 1,091 555 970 1,166 436 694 666 1,136 1,866	-37 00 -69 00 66 00 102 00 149 00 -17 00 119 00 72 00 17 00 417 00	151 291 277 172 83 150 143 216 300 410	11 12 13 14 15 16 17 18 19 20
5,840 2,720 1,940 18,000 10,506 48,175 11,800 24,500 29,000 2,860	-840 880 1,460 -13,207 -2,748 30,523 -1,800 24,500 -19,300 -860	68.00 47.83 47.06 71.83 51.17 45.44 62.00 50.50 71.27 68.00	22.00 36.52 32.94 25.48 39.16 32.40 28.00 25.00 24.00	11.68 11.83 11.41 12.00 13.10 13.57 11.80 12.25 11.15 11.44	-1.68 3.82 8.59 -8.81 -3.43 8.59 -1.80 12.25 -7.42 -3.44	1,388 1,000 894 1,875 880 1,041 1,190 1,408 1,214 1,000	$\begin{array}{c} -23\ 00 \\ 38\ 00 \\ 76\ 00 \\ -165\ 00 \\ -30\ 00 \\ 89\ 00 \\ -21\ 00 \\ 172\ 00 \\ -90\ 00 \\ -34\ 00 \\ \end{array}$	305 365 294 477 344 337 333 352 303 240	21 22 23 24 25 26 27 28 29 30
34,000 2,100 5,200 1,740 2,180 7,845 3,240 23,445 14,000 13,500	19,000 1,900 1,800 1,260 3,120 -3,195 1,760 -14,745 -5,000 16,500	61.20 40.00 60.00 46.67 37.50 57.31 50.00 90.76 76.93 44.45	17.60 33.33 22.50 33.33 36.00 36.00 33.33 4.86 14.42 22.22	13 60 14.00 13.00 11.60 10.90 11.29 10.80 11 81 13.46 15.00	7.60 12.67 4.50 8.40 15.60 -4.60 5.87 -7.43 -4.81 18.33	1,748 2,500 1,081 1,153 2,000 1,389 1,500 1,444 5,200 1,500	132 00 316 00 48 00 96 00 312 00 -63 00 -776 00 -250 00 275 00	307 833 243 384 720 500 500 507 750 333	31 32 33 34 35 36 37 38 39 40
8,300 16,490 1,430 694 1,740 834 4,640 2,360 1,200 1,596	$\begin{array}{c} 11,700 \\ 1,148 \\ 1,870 \\ 766 \\ -240 \\ 476 \\ 2,960 \\ -660 \\ 1,160 \\ 504 \end{array}$	50.00 57.10 2.14 1.48 43.33 1.83 57.69 2.17 2.05 3.20	25.00 19.35 74.29 76.93 46.67 82.24 24.04 90.44 77.78 83.34	10.37 22 02 10.21 10.26 11.60 10.14 11.15 10.26 10.26 10.23	14.63 1.53 13.36 11.33 -1.60 5.79 7.12 -2.87 9.91 3.23	888 2,496 538 338 750 205 770 561 390 445	130 00 38 00 72 00 38 00 -12 00 11 00 54 00 -16 00 38 00 14 00	222 483 400 260 350 169 185 507 303 371	41 42 43 44 45 46 47 48 49 50
1,506 9,900 31,831 4,100 1,430	6,194 24,100 -3,797 4,900 570	.67 55.56 58.03 51.43 2.14	48 00 6.67 30.85 22.86 83.57	10.04 11.00 12.62 11.71 10.22	41.29 26.77 -1.50 14.00 4.07	750 2,812 1,009 673 560	309 00 753 00 —15 00 94 00 22 00	360 187 311 153 468	₹51 ,52 ,53 ,54 ,55

### CLOTHING — Continued.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit	Percentage of gross profit of value of product.
56 57 58 59 60	60 67 16 40 300	\$100,000 9,000 3,000 75,000 101,893	\$35,000 16,000 8,923, 17,500 82,782	\$150,000 84,000 4,000 384,000 302,481	\$200,000 120,000 15,000 484,000 430,273	\$15,000 20,000 2,077 82,500 45,010	7.50 16.67 13.84 17.04 10.46
61 62 63 64 65 66 67 68 69 70	60 203 34 17 13 50 14 43 8	2,000 6,000 19,700 5,000 4,000 10,000 8,000 10,000 1,500 2,000	13,500 97,330 14,662 8,976 5,044 30,000 7,000 15,500 5,100 6,500	15,000 80,000 19,690 18,288 10,000 45,000 8,500 14,000 6,000 10,000	30,000 200,000 50,298 35,951 20,000 87,000 20,000 40,000 17,000	1,500 22,670 15,946 8,687 4,956 12,000 4,500 10,500 5,900 500	5.00 11,33 31,70 24.16 24.78 13.79 22,50 26.25 34.71 2.94
71 72 73 74 75 76 77 78 79 80	15 18 18 13 16 11 23 30 18 21	500 6,000 4,000 8,000 3,500 5,000 15,000 25,000 10,000 11,000	7,000 9,360 9,000 9,516 6,929 6,000 12,433 15,000 7,452 20,000	7,500 20,000 18,000 9,000 12,000 15,000 17,000 15,000 18,000 20,000	16,000 35,000 32,000 23,000 20,000 27,000 43,000 45,000 45,500	1,500 5,640 5,000 4,484 1,071 6,000 13,567 15,000 4,548 5,500	9.37 16.11 15.62 19.49 5 36 22.22 31.55 33.33 15.16 12.09
81 82 83 84 85 86 87 88 89 90	16 15 14 12 8 9 41 10 9 23	20,000 2,000 2,000 8,000 7,500 3,000 25,000 5,000 6,000	12,000 10,350 6,000 6,000 5,035 6,000 30,000 5,500 5,060 13,112	40,000 20,000 8,000 10,000 16,325 9,000 40,000 7,500 6,200 15,000	60,000 40,000 18,000 30,000 29,788 24,500 95,000 18,000 15,404 45,000	8,000 9,650 4,000 14,000 8,428 9,500 25,000 5,000 4,144 16,888	13 33 24.12 22.22 46.67 28 29 38.77 26.31 27.77 26 90 37.53
.91 92 93 94 95 96 97 98 99 100	13 10 83 10 16 13 12 12 14 25	5,000 7,000 30,000 4,000 5,000 10,000 3,000 9,000 7,500 15,000	7,500 5,500 50,000 6,500 8,000 7,513 7,000 6,564 8,486 13,276	9,000 10,000 44,000 12,500 15,000 9,307 12,000 8,322 13,700 25,000	21,000 25,000 110,000 25,000 30,000 25,675 25,000 21,719 30,000 50,000	4,500 9,500 16,000 6,000 7,000 8,855 6,000 6,833 7,814 11,724	$\begin{array}{c} 21.43 \\ 38.00 \\ 14.54 \\ 24.00 \\ 23.33 \\ 34.48 \\ 24.00 \\ 31.46 \\ 26.04 \\ 23.45 \end{array}$
101 102 103 104 105 106 107 108 109 110	13 95 11 23 43 14 30 30 29 20	8,000 60,000 5,000 7,000 20,000 7,000 10,000 20,000 10,000 5,000	5,500 55,000 5,400 12,000 24,500 6,956 15,000 25,000 13,500 8,000	1,000 75,000 16,000 18,000 38,000 9,353 12,000 40,000 16,000 15,000	25,000 180,000 30,000 40,000 75,000 22,534 33,000 119,000 40,000 30,000	18,500 50,000 8,600 10,000 12,500 6,225 6,000 54,000 7,000	74.00 27.78 28.67 25.00 16.66 27.62 18.18 45.38 26.25 23.33

### CLOTHING — Continued.

		cf stock value of	of Ses	7.2	net of	0	4.5	ch	
			88	etes	et "	pr yé	S a	each	တို
		Sa	⊭ a	li si	or See	P-8	\$ <sup>2</sup> 4	≥,	I Z
Estimated		cf sto	Percentage of wages paid of value of product.	Percentage of inter- est and expenses of value of product.	ercentage of ne profit or loss o value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly carnings of e employe.	ESTABLISHMENTS
interest and	Net profit		e.	5 X G	Percentage profit or value of pi	9 9	L C	a.	<b>H</b>
	or loss.	ereentag used of product.	Percentage paid of product.	d e	of ogs	e.	be be	ye	IS
expenses.	02 70001	in The	H_H	e e e	ii iii	50 Cl	1 33	age of	H '
		99.00	2550	t a	90,00	le re	of	1 2 5 6	LA
		E E E	Pre	es ve	A E	g 5	54	e e	27
		-	1 11	-	<u> </u>		1 4	44	
	1						-		
\$26,000	-\$11,000	75.00	17.50	13.00	-5.50	\$3,333	-\$183 00 $111 00$ $25 00$ $740 00$	\$583	56
12,540	7,460	70.00	13.33	10.45	6 99	1 791	111 00	266	57
1,680	397	26.67	59.49	11.20	2.64	938	25 00	558	58
50,000	29,600	70.07		10.00	2.04	10 100	20 00	497	50
52,900	29,000	19.54	3.62	10.92	6.12	12,100	140 00	437	59
49,141	-4,131	79.34 70 30	19.24	11.42	96	1,434	13 00	275	60
		1							
3,120	-1,620 2,310 9,734 4,792 2,716 2,700 2,020	50.00	45.00	10.40 $10.18$ $12.35$	5.40	500	-27 00 11 00	225	61
20,360 6,212 3,895 2,240 9,300	2,310	40.00	48.67	10.18	1.15	985	11 00	479	62
6 919	0.721	39.15	29.15	10.10	1.15 19.35	1 470	000 00	121	63
0,212	3,104	50.10	29.10	12.00	19.00	1,479 2,114	286 00	431	00
3,899	4,792	50.87	$24.97 \\ 25.22$	10.83	13.33	2,114	281 00	528	64
2,240	2,716	50.00	25,22	11.20	13.58	1,538 1,740 1,428 930	208 00	388	65
9,300	2,700	51.73	34.48	10.69	3.10	1.740	54 00	600	66
2,480	2 020	42.50	35.00	12.40	10.10	1 198	111 00	500	67
	5,020	95.00	38.75	11.50	14 75	1,420	144 00 137 00		00
4,600	9,900	35.00	99.19	11.50	14 70	950	157 00	360	00
1,790	5,900 4,110	35.29	30.00	10.53	24.18	2,125	513 00	637	68 69
1,820	1,320	58.82	38.24	10.70	-7.76	1,888	153 00	722	70
	,								
1,630	130	46 88	43.75	10.18	81	1,066 1,944 1,777 1,769 1,250 2,454	8 66	466	71 72 73
3,860	1,780	57 15	26.74	11.03	5.08	1,000	98 00	520	70
3,000	1,700	50.10	20.74	11.05		1,941			12
3,440	1,560	57.15 56.25	28.13	10.75	4.87	1,777	86 00	500	73
2,780	1,560 1,704	39.13	41.38	12.08	7.41	1,769	131 00	732	74
3,440 2,780 2,210	-1,139	60,00	34.64	11.05	5.69	1.250	-71 00	433	75
3,000	3,000	55.56	22.22	11.11	11.11	9 151	272 00	545	76
5,000	0,000		28.92	10.00		1,000			76 77
5,200 6,000	8,367	39.53		12.09	19.46	1,869 1,500		540	11
6,000	9,000	33 34	33 33	13.33	20.00	1,500	300 00	500	78 79
3 600	948	60.00	24 84	12.00	3.16	1,666	52 00	414	79
5,210	290	43.95	43.96	11.45	.64	2,166	13 00	952	80
-,						_,			
7 200	800	66.67	20 00	12.00	1 22	3,750	50 00	750	81
4,200			20 00	10.00	10.00	0,700			
4,120	5,530	50.00	25 88	10.30	15.82	2,666	368 00	690	82
7,200 4,120 1,920	2,080	44.45	33.33	10.67	1.33 $13.82$ $11.55$	1,285	148 00	428	83
3,480	2,080 10,520	33.33	20.00	11.60	35.07	2,666 1,285 2,500	876 00	500	84
3 429	1 4 999	54.81	16.90	11.51	16.78	3.723	624 00	629	85
2,630	6,870 14,000	36.74	24.49	10.73	28 04	3,723 2,722 2,317	763 00	666	86 •
11,000	11,000	19.11	31.58	11.77	14.74	0.917	317 00		
11,000	14,000	42.11	31.98	11.57	14.74	2,317		731	87
2,100	2,900	41.67	30.56	11.66	16.11	1,800	290 00	550	88
2,100 1,840	2,900 2,304	40.25	32.85	11.94	14.96	1,800 1,711	256 00	562	89
4,860	12,028	33.33	29.14	10.80	26.73	1,956	522 00	570	90
-,	,								
9.400	2 100	42.86	35.71	11.13	10.00	1 615	161 00	576	91
9,000	2,100 6,580	10.00	35.71 $22.00$	11.43 11.68	$10\ 00$ $26.32$	950		550	92
2,920	0,000	40.00	44.00	11.00	20.02	200			
2,400 2,920 12,800	3,200	40.00	45.46	11.63	2.91	1,325	38 00	602	93
2,740	3,260	50.00	26.00	10.96	13.04	1,615 250 1,325 2,500	326 00	650	94
3,300	3.700	50.00	26 67	11.00	12.33		231 00	500	95
3,168	5,687	36.25	29.27	12.33	22.15	1 975	429 00	577	96
0,100	5,687 3,320 4,121		28.00	10.72	13.28	2.082	276 00	583	97
2,680 2,712	0,020	48.00	20.00	10.72	10.20	1,000			
2,712	4,121	38.32	30.22	12.49 11.50	18.97	1,809	343 00	547	98
3,450	4.364	45.67	28.29	11.50	14 54	2,142	311 00	606	99
3,450 5,900	5,824	50.00	26.55	11.80	11.65	1,975 2,083 1,809 2,142 2,000	232 00	531	100
-,	, , , , ,								
9 980	15,520	4.00	22,00	11.92	62.08	1,923	1,193 00	423	101
2,980 21,600	00 100			19.00	62.08 $15.78$	1 804		$\frac{423}{578}$	102
21,600	28,400	41.67	30.55	12.00	10.78	1,094		910	
3,300	5,300	53.33	18.00	11.00	17.67	2,727	481 00	490	103
4,420	5,580	45.00	30.00	11.05	13.95	1,894 2,727 1,739 1,744	242 00	521	104
8,700	3,800	50.67	32.67	11.60	5.06	1.744	88 00	569	105
9.679	3,552	41.51	30.87	11.86	15.76	1,609	253 00	496	106
2,673	0,002	10.11	45.40	11.86 11.82	0.70	1 100	70 00		
3,900	2,100	36.36	45.46	11.02	6.36	1,100	1 900 00	500	107
3,900 13,100	40,900	33.61	21.01	11.01	34.37	3,966	1,363 00	833	108
4,600	5,900	40 00	33.75	11.50	14.75	3,966 1,379	203 00	465	109
3,300	3,700	50.00	26.67	11.00	12.33	1,500	185 00	400	110
5,000	5,100					-,			

# CLOTHING - Concluded.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
111 112 113 114 115 116 117 118 119 120	21 12 75 16 13 26 12 12 30 14	\$12,000 5,000 25,000 3,000 4,000 10,000 3,000 1,000 15,000 5,000	\$11,600 5,250 25,000 8,000 6,000 10,000 6,600 7,000 15,000 6,000	\$12,500 8,000 50,000 10,000 10,000 25,000 10,000 12,000 25,000 7,000	\$32,000 18,000 100,000 25,000 25,000 50,000 30,000 23,000 55,000 19,000	\$7,900 4,750 25,000 7,000 9,000 15,000 4,000 15,000 6,000	24.69 26.39 25.00 28.00 36.00 30.00 44.67 17.39 27.27 31.58
121 122 123 124 125 126 127 128 129	31 18 55 40 200 50 20 60 320 80	$\begin{array}{c} 15,000 \\ 9,000 \\ 25,000 \\ 10,000 \\ 20,000 \\ 10,000 \\ 4,000 \\ 25,000 \\ 100,000 \\ 40,000 \end{array}$	16,000 9,000 10,000 19,400 31,000 12,000 6,500 16,878 75,000 36,000	24,000 15,000 125,000 17,900 100,000 30,000 13,400 68,000 200,000 100,000	50,000 35,000 170,000 43,000 155,000 48,000 22,000 100,000 290,000	10,000 11,000 35,000 5,700 24,000 6,000 2,100 15,122 15,000 64,000	20.00 31.43 20.59 13.25 15.48 12.50 9.54 15.12 5.18 32.00
131 132 133 134 135 136 137 138 139	31 43 16 90 70 149 72 550 250 25	25,000 5,000 15,000 50,000 50,000 165,000 75,000 100,000 550,000 3,000	11,500 13,482 6,701 20,500 68,644 106,000 25,000 100,000 250,000 6,000	34,432 8,000 27,125 116,000 215,000 389,000 175,000 300,000 800,000 9,000	48,932 27,000 43,646 158,000 320,000 580,000 250,000 1,500,000 20,000	3,000 5,518 9,820 21,500 36,356 85,000 50,000 100,000 450,000 5,000	6.13 20.44 22.50 13.61 11.36 14.65 20.00 20.00 30.00 25.00
141 142 143 144 145 146 147 148 149 150	73 175 25 53 50 16 50 106 206 600	10,000 50,000 8,000 30,000 28,000 75,000 15,000 13,000 200,000	24,000 17,936 8,600 19,692 6,500 6,250 20,000 15,000 20,000	52,000 83,000 32,500 90,269 60,000 20,000 400,000 15,000 60,000 300,000	\$8,000 117,000 45,000 130,000 82,000 28,000 425,000 100,000 86,000 600,000	12,000 16,064 3,900 20,039 15,500 1,750 5,000 70,000 6,000 100,000	13.64 13.73 8 67 15.42 18.90 6.25 1.17 70.00 6 97 16.67
151 152 153 154 155 156 157 158 159 160	128 31 60 296 55 22 800 400 52 100	100,000 12,600 500 25,000 20,000 50,000 550,000 300,000 50,000	85,000 11,482 8,000 85,600 15,000 10,692 350,000 150,000 40,850	630,000 51,484 60,000 145,743 13,000 152,000 900,000 800,000 3,000 200,000	850,000 64,802 70,000 254,888 40,000 225,000 1,450,000 10,000 260,000	135,000 1,836 2,000 23,545 12,000 62,308 200,000 150,000 2,000 19,150	15.88 2.83 2.85 9.23 30.00 27.69 13.79 13.63 20.00 7.36

# CLOTHING — Concluded.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$3,920 2,100 11,500 2,680 2,740 5,600 3,180 2,360 6,400 2,200	\$3,980 2,650 13,500 4,320 6,260 9,400 10,220 1,640 8,600 3,800	39.06 41.44 50.00 40.00 40.00 50.00 33.33 52.17 45.46 36.84	36.25 29.17 25.00 32.00 24.00 20.00 22.00 30.44 27.27 31.58	12.25 11.67 11.50 10.72 10.96 11.20 10.60 10.26 11.63 11.58	12.44 14.72 13.50 17.28 25.04 18.80 34.07 7.13 15.64 20.00	\$1,523 1,500 1,333 1,562 1,923 1,923 2,500 1,916 1,833 1,357	\$189 00 220 00 180 00 270 00 481 00 361 00 851 00 136 00 286 00 271 00	\$552 437 333 500 461 384 550 583 500 428	111 112 113 114 115 116 117 118 119 120
5,900 4,040 18,500 4,900 16,700 5,400 2,440 11,500 35,000 22,400	4,100 6,960 16,500 800 7,300 600 -340 3,622 -20,000 41,600	48.00 42.86 73.53 41.63 64.52 62.50 60.91 68.96 50.00	32.00 25 71 5.88 45.12 20.00 25.00 29.55 16.88 25 86 18.00	11.80 11.54 10.88 11.39 10.77 11.25 11.09 11.50 12.07 11.20	8.20 19.89 9.71 1.86 4.71 1.25 -1.55 3 62 -6 89 20.80	1,612 1,944 3,090 1,075 775 960 1,100 1,666 906 2,500	132 00 386 00 300 00 20 00 36 00 12 00 -17 00 60 00 -62 00 520 00	516 500 180 485 155 240 325 281 234 450	121 122 123 124 125 126 127 128 129 130
6,393 3,000 5,265 18,800 35,000 67,900 29,500 56,000 183,000 2,180	-3,393 2,518 4,555 2,700 1,356 17,100 20,500 44,000 267,000 2,820	70.37 29 62 62.15 73.42 67.19 67.07 70 00 60.00 53.33 45.00	23.50 49.94 15.35 12.97 21 45 18.28 10.00 20.00 16.67 30.00	13.06 11.11 12.06 11.90 10.93 11.70 11.80 11.20 12.20 10.90	-6.93 9.33 10.44 1.71 43 2.95 8.20 8.80 17.80 14.10	1,578 627 2,727 1,755 4,571 3,892 3,246 909 6,000 800	-109 00 58 00 284 00 30 00 19 00 114 00 266 00 80 00 1,068 00 112 00	370 313 218 227 986 711 324 181 1,000 240	131 132 133 134 135 136 137 138 139 140
9,400 14,700 4,980 14,800 9,880 3,280 47,000 10,900 9,380 72,000	2,600 1,364 -1,080 5,239 5,620 -1,530 -42,000 59,100 -3,380 28,000	59.09 70.94 72.22 69.43 73.17 71.43 94.12 15.00 69.77 50.00	27.27 15.33 19.11 15.15 7.93 22.32 4.71 15.00 23.26 33.33	10.68 12.56 11.07 11.39 12.05 11.71 11.05 10.90 10.90 12.00	2.96 1.17 -2.40 4.03 6.85 -5.46 -9.88 59.10 -3.93 -4.67	1,205 668 1,800 2,452 1,640 1,750 8,500 943 417 1,000	35 00 7 79 -43 00 98 00 112 00 -95 00 -840 00 557 00 -16 00 46 00	328 102 344 371 130 378 400 141 97 333	141 142 143 144 145 146 147 148 149 150
91,000 7,236 7,030 26,989 5,200 25,500 178,000 1,012 29,000	44,000 -5,400 -5,030 -3,444 6,800 36,808 22,000 22,000 22,000 988 -9,850	74.12 79.45 85.72 57.18 32.50 67.56 62.07 72.73 30.00 76.92	10.00 17.71 11.43 33.58 37.50 4.75 24.14 13.64 50.00 15.71	10.70 11.17 10.04 10.59 13.00 11.33 12.27 11.63 10.12 11.15	5.18 -8.33 -7.19 -1.35 17.00 16.36 1.52 2.00 9.88 -3.78	6,640 2,090 1,166 861 727 10,227 1,812 2,750 192 2,600	343 00 -174 00 -83 00 -11 00 123 00 1,673 00 27 00 55 00 19 00 -98 00	664 370 133 289 272 486 437 375 96 408	151 152 153 154 155 156 157 158 159 160

## COTTON GOODS.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
	1 3,050 1,525 1,525 3 1,564 4 2,780 1,077 953 7 716 8 163 39 0 40	\$2,500,000 2,000,000 2,000,000 1,821,268 1,200,000 605,000 650,000 100,000 30,000 18,000	\$704,252 413,578 364,217 666,000 319,672 235,856 178,849 43,018 12,400 11,000	\$1,047,000 1,519,553 1,159,015 1,609,525 1,105,258 600,051 658,680 104,059 23,000 30,000	\$2,000,000 2,429,000 3,076,599 2,856,473 1,900,825 1,020,000 1,024,993 173,089 50,000 57,000	\$248,748 495,869 1,553,367 580,948 475,895 184,093 187,464 26,012 14,600 16,000	12.43 20.41 50.49 20.33 25.03 18.05 18.29 15.03 29.20 28.07
1 1 1 1 1 1 1 1 1 2	2   1,207 3   59 4   54 5   37 6   870 8   31 9   244	80,000 800,000 50,000 85,000 37,000 125,000 500,000 50,000 275,000 325,000	12,193 339,001 14,596 17,000 8,560 18,215 259,000 7,000 70,150 58,770	24,000 490,422 30,000 58,757 35,810 65,454 358,000 26,625 228,790 105,883	50,000 936,921 54,911 86,127 50,000 110,641 780,000 42,000 315,588 211,250	$\begin{array}{c} 13,807 \\ 107,498 \\ 10,315 \\ 10,370 \\ 5,630 \\ 26,972 \\ 163,000 \\ 8,375 \\ 16,648 \\ 46,597 \end{array}$	27.61 11.47 18.78 12.04 11.26 24.37 20.89 19.94 5.27 22.06
2	$\begin{array}{c cccc} 2 & 136 \\ 3 & 156 \\ 4 & 106 \\ 5 & 44 \\ 211 \\ 7 & 1,045 \\ 8 & 1.748 \\ \end{array}$	300,000 276,273 288,791 100,000 20,000 416,412 1,460,000 2,000,000 450,000 800,000	44,462 29,795 38,134 23,400 9,600 39,946 282,691 520,585 141,686 275,000	91,080 68,144 89,789 46,500 30,000 104,487 1,020,283 825,000 280,143 545,000	200,000 140,161 190,527 80,000 52,800 208,077 1,478,208 1,550,000 541,096 1,043,000	64,458 42,222 62,604 10,100 13,200 63,644 175,234 204,415 119,267 223,000	32.23 30.12 32.85 12.62 25.00 30.58 11.85 13.18 22.04 21.38
50 50 50 50 50 50 50	1 155 2 252 3 252 4 278 5 261 6 313 7 343 8 252 9 1,422 0 108	250,000 390,000 1,207,000 150,000 300,000 210,000 175,000 1,700,000 100,000	37,399 53,000 71,811 50,174 61,519 62,329 118,276 44,682 286,800 18,708	81,771 162,000 162,498 111,644 115,099 123,306 196,105 104,753 828,917 37,750	158,000 288,600 280,971 225,000 240,000 237,382 350,000 250,000 1,445,045 63,631	38,830 73,600 46,662 63,182 63,382 51,747 35,619 100,565 329,328 7,173	24.57 25.50 16.61 28.08 26.41 21.80 10.18 40.22 22.79 11.27
4 4 4 4 4 4 4 4	1 72 2 238 3 408 44 299 5 104 1,054 7 500 8 312 9 387 80 834	90,000 395,520 550,000 548,620 190,000 1,000,000 1,000,000 800,000 1,750,000	15,878 65,685 140,353 82,441 27,300 235,470 122,312 87,104 115,103 213,586	43,444 160,647 320,330 185,951 58,000 575,000 277,953 194,000 190,840 423,552	76,114 285,336 554,088 312,595 95,300 1,000,000 487,894 370,097 464,253 987,194	16,792 59,004 93,405 44,203 10,000 189,530 87,629 88,993 158,310 350,056	22.06 20.67 16.85 14.14 10.49 18.95 17.96 24.04 34.10 35.45
je e e e	51 295 52 435 53 742 54 423 55 543	300,000 836,391 1,154,500 680,758 1,900,000	75,940 149,699 209,328 127,944 142,330	147,783 280,867 468,676 127,105 280,587	259,279 530,927 893,636 476,300 517,598	35,556 100,361 215,632 221,251 94,681	13.71 18 90 24 12 46 45 18.29

### COTTON GOODS.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product,	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employe.	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$350,000 362,900 427,666 394,923 262,083 105,630 141,499 23,309 6,800 6,780	-\$101,252 132,969 1,125,701 186,025 213,812 78,463 45,965 2,703 7,800 9,220	52.35 62.56 37.67 56.35 58.15 58.83 64.26 60.12 46.00 52.63	35.22 17.03 11.84 23.32 16.82 23.12 17.45 24.85 24.80 19.30	17.50 14.94 13.90 13.82 13.78 10.35 13.80 13.47 13.60 11.89	-5.07 5.47 36.59 6.51 11.25 7.70 4.49 1.56 15.60 16.18	\$655 1,592 1,967 1,027 1,764 1,070 1,431 1,061 1,282 1,425	-\$33 00 86 00 719 00 66 00 198 00 82 00 64 00 16 00 200 00 230 00	\$230 271 232 239 296 247 249 263 317 275	1 2 3 4 5 6 7 8 9
$\begin{array}{c} 9,800 \\ 141,692 \\ .8,491 \\ 13,713 \\ 7,220 \\ 18,564 \\ 108,000 \\ 7,200 \\ 48,059 \\ 40,625 \end{array}$	4,007 -34,194 1,824 -3,343 -1,590 8,408 55,000 1,175 -31,411 5,972	48.00 52.35 54.64 68.22 71.62 59.16 45.90 63.39 72.50 50.12	24,39 36.18 26.58 19.74 17.12 16.47 33.21 16.67 22.23 27.82	19,60 15,12 15,46 15,92 14,44 16,77 13,84 17,14 15,22 19,23	8.01 -3.65 3.32 -3.88 -3.18 7.60 7.05 2.80 -9.95 2.83	446 776 930 1,594 1,351 1,907 896 1,354 1,293	35 00 -28 00 30 00 -61 00 -42 00 144 00 63 00 63 00 -128 00 28 00	108 280 247 314 231 314 297 225 287 277	11 12 13 14 15 16 17 18 19 20
38,000	26,458	45.54	22 23	19.00	13 23	1,156	152 00	257	21
30,592	11,630	48.62	21 26	21.82	8.30	1,030	85 00	219	22
36,380	26,224	47.13	20.02	19.09	13 76	1,221	168 00	244	23
14,000	-3,900	58.13	29.25	17.50	-4.88	754	-36 00	220	24
6,480	6,720	56.82	18.18	12.27	12.73	1,200	152 00	218	25
45,792	17,852	50.22	19.20	22.00	8.58	986	84 00	189	26
235,421	-60,187	69.02	19.13	15.92	-4.07	1,414	-57 00	270	27
275,000	-70,585	53.23	33.59	17.74	-4.56	886	-40 00	297	28
81,110	38,157	51.77	26.19	14.98	7.06	1,084	76 00	283	29
152,300	70,700	52.25	26.37	14.60	6.78	997	67 00	262	30
30,800	8,030	51.76	23 67	19.49	5.08	1,019	51 00	241	31
52,260	21,340	56.13	18.37	18.11	7.39	1,145	84 00	210	32
100,517	-53,855	57.83	25.56	35.77	-19.16	1,114	213 00	284	33
31,500	31,682	49.62	22.30	14.00	14.08	809	113 00	180	34
42,000	21,382	47.96	25.63	17.50	8.91	919	· 81 00	235	35
36,338	15,409	51.94	26.26	15.31	6.49	758	49 00	199	36
47,000	-11,381	56.03	33.79	13.43	-3.25	1,020	33 00	344	37
35,500	65,065	41.90	17.88	14.20	26.02	992	258 00	177	38
246,505	82,823	57.36	19.85	17.05	5.74	1,016	58 00	201	39
12,363	-5,190	59.33	29.40	19.42	-8.15	589	48 00	173	40
13,011	3,781	57.08	20.86	17.09	4.97	1,057	52 00	220	41
52,265	6,739	56.31	23.02	18.31	2.36	1,198	28 00	275	42
88,409	4,996	57.82	25.33	15.95	.90	1,358	12 00	344	43
64,177	19,974	59.49	26.37	20.53	-6.39	1,045	-66 00	275	44
20,930	10,930	60.86	28.65	21.96	-11.47	916	-105 00	262	45
160,000	29,530	57.50	23.55	16.00	2.95	948	28 00	223	46
108,789	21,160	56.97	25.07	22.29	-4.33	975	-42 00	244	47
91,010	2,017	52.42	23.54	24.59	55	1,186	-6 46	279	48
94,425	63,885	41.11	24.79	20.34	13.76	1,199	165 00	297	49
203,719	146,337	42.91	21.64	20.63	14:82	1,183	175 00	256	50
43,928	—8,372	57.00	29 29	16.94	-3.23	878	-28 00	257	51
103,276	—2,915	52.90	28.20	19.45	55	1,220	-6 70	344	52
158,634	56,998	52.45	23.43	17.75	6.37	1,204	76 00	282	53
88,475	132,776	26.69	26.86	18.57	27.88	1,126	313 00	302	54
111,760	—17,079	54.21	27.50	21.59	-3.30	953	-31 00	262	55

# COTTON GOODS — Continued.

ESTABLISHMENTS.	Average number of employés.	Capital	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
56 57 58 59 60	845 250 192 289 378	\$1,500,000 370,000 250,000 500,000 707,929	\$217,680 85,500 46,708 77,979 117,750	\$457,936 170,000 217,949 162,485 218,517	\$862,710 325,500 340,112 329,441 501,448	\$187,094 70,000 75,455 88,977 165,181	21.68 21.50 22.18 27.01 32.94
61 62 63 64 65 66 67 68 69 70	638 138 481 350 452 398 361 341 384 379	572,400 136,000 800,000 260,000 500,000 819,947 875,000 660,000 886,441 600,000	142,294 27,452 116,309 69,711 117,620 114,302 109,980 89,464 125,997 94,242	389,851 60,205 269,232 165,000 281,379 278,810 245,318 201,205 293,960 192,580	694,148 109,686 519,759 294,000 542,556 536,442 496,389 371,211 579,640 356,407	162,003 22,029 134,218 59,289 143,557 143,330 141,091 80,542 159,683 69,585	$\begin{array}{c} 23.33 \\ 20.03 \\ 25.82 \\ 20.16 \\ 26.45 \\ 26.71 \\ 28.42 \\ 21.69 \\ 27.54 \\ 19.53 \end{array}$
71 72 73 74 75 76 77 78 79 80	890 592 382 62 1,810 933 75 28 825 74	750,000 1,400,000 614,820 75,000 2,998,176 1,626,136 160,000 60,000 370,000 100,000	173,900 183,445 95,559 13,741 586,144 260,607 24,546 8,688 226,431 24,000	397,508 430,165 211,276 72,251 891,376 499,579 78,189 48,702 469,062 147,000	$\begin{array}{c} 772,890 \\ 826,000 \\ 395,148 \\ 102,341 \\ 2,260,108 \\ 963,497 \\ 120,000 \\ 61,500 \\ 976,390 \\ 250,000 \end{array}$	201,482 212,390 88,313 16,349 782,588 203,311 17,265 4,110 280,897 79,000	26.06 25.71 22.34 15.97 34.62 21.10 14.39 6.68 28.76 31.60
81 82 83 84 85 86 87 88 89	177 110 88 107 38 72 179 937 1,516 326	75,000 60,000 60,000 70,000 60,000 15,000 300,000 1,500,000 1,800,000 160,000	30,095 31,800 21,713 22,943 12,013 22,200 55,200 275,000 345,897 70,338	106,802 57,000 59,077 49,000 68,760 38,500 136,800 761,737 995,737 247,824	177,673 102,058 111,472 93,096 89,355 56,840 207,009 1,365,000 1,700,000 459,877	40,776 13,258 30,682 21,153 8,582 -3,860 15,009 328,263 358,366 141,715	$\begin{array}{c} 22.95 \\ 12.99 \\ 27.52 \\ 22.72 \\ 9.60 \\ -6.79 \\ 7.25 \\ 24.04 \\ 21.08 \\ 30.81 \end{array}$
91 92 93 94 95 96 97 98 99	101 694 1,216 425 565 278 441 666 36 250	80,000 1,100,000 1,470,000 500,000 300,000 350,000 440,000 1,110,000 30,000 377,250	24,658 188,370 304,571 129,818 134,398 64,126 117,856 169,593 11,210 54,533	71,743 298,335 516,268 284,983 256,598 293,059 223,777 479,964 15,760 162,514	117,500 692,999 1,200,000 618,477 468,845 499,583 486,246 830,564 37,000 300,000	21,099 206,294 379,161 203,676 77,849 142,398 144,613 181,007 10,030 82,953	17.95 29.76 31.59 32.93 16.60 28.50 29.74 21.79 27.10 27.65
101 102 103 104 105 106 107 108 109	90 65 344 65 98 395 1,285 65 62 59	100,000 55,400 325,000 25,000 50,000 450,000 500,000 40,000 50,000	20,000 19,971 74,778 15,000 23,874 96,308 298,660 19,750 21,600 10,000	100,000 75,000 186,922 50,000 77,241 110,203 524,430 56,725 45,000 40,000	275,000 105,725 309,122 75,000 139,858 234,358 1,101,811 109,350 80,000 58,750	155,000 10,754 47,422 10,000 38,743 27,847 278,721 32,875 13,400 8,750	56.36 10 17 15.34 13.33 27.70 11.88 25.29 30.06 16.75 14.89

### COTTON GOODS — Continued.

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	Average yearly carnings of each employe.	ESTABLISHMENTS.
\$176,271	\$10,823	53.08	25.24	20.43	1.25	\$1,020	\$12 00	\$257	56
54,750	15,250	52.23	26.27	16.82	4.68	1,302	61 00	342	57
49,011	26,444	64.08	13.74	14.41	7.77	1,771	137 00	243	58
62,944	26,033	49.32	23.67	19.11	7.90	1,139	90 00	269	59
92,621	72,560	43.58	23.48	18.47	14.47	1,326	191 00	311	60
103,759	58,244	56.16	20.51	14.94	8.39	1,088	91 00	223	61
19,129	2,900	54.89	25.03	17.44	2.64	794	21 00	198	62
99,976	34,242	51.80	22.38	19.23	6.59	1,080	71 00	241	63
45,000	14,289	56.13	23.71	15.30	4.86	840	40 00	199	64
84,256	59,301	51.87	21.68	15.52	10.93	1,200	131 00	260	65
102,841	40,489	51.98	21.31	19.17	7.54	1,347	101 00	287	66
102,139	38,952	49.42	22.16	20.57	7.85	1,375	107 00	304	67
76,721	3,821	54.21	24.10	20.66	1.03	1,088	11 00	262	68
111,150	48,533	50.72	21.74	19.17	8.37	1,509	126 00	328	69
71,641	-2,056	54.03	26.44	20.10	—.57	940	—5 42	248	70
122,289	79,193	51.44	22.50	15.82	10.24	868	89 00	194	71
166,600	45,790	52.08	22.21	20.17	5.54	1,395	77 00	309	72
76,404	11,909	53.47	24 19	19.33	3.01	1,034	31 00	250	73
14,734	1,615	70.60	13.43	14.39	1.58	1,650	26 00	221	74
405,901	376,687	39.44	25.94	17.96	16.66	1,248	208 00	323	75
193,918	9,393	51.85	27.05	20.13	.97	1,032	10 00	279	76
21,600	-4,335	65.16	20.45	18.00	-3.61	1,600	-57 00	327	77
9,750	-5,640	79.19	14.13	15.85	-9.17	2,196	-201 00	310	78
119,839	161,058	48.04	23.20	12.27	16.49	1,181	195 00	274	79
31,000	48,000	58.80	9.60	12.40	19.20	3,378	648 00	324	80
$\begin{array}{c} 22,267 \\ 13,806 \\ 14,747 \\ 13,510 \\ 12,536 \\ 6,584 \\ 38,701 \\ 226,500 \\ 278,000 \\ 55,588 \end{array}$	18,509 -548 15,935 7,643 -3,954 -10,444 -23,692 101,763 80,366 86,127	60.11 55.85 53.00 52.63 76.95 67.73 66.09 55.81 58.57 53.89	16.94 31.16 19.48 24.65 13.45 39.06 26.66 20.15 20.35 15.30	12.53 13.52 13.23 14.51 14.02 11.58 18.69 16.59 16.35 12.08	10.42 53 14.29 8.21 4.42 18.37 11.44 7.45 4.73 18.73	1,003 927 1,266 870 2,351 789 1,156 1,456 1,121 1,410	$ \begin{vmatrix} 104 & 00 \\ -4 & 98 \\ 181 & 00 \\ 71 & 00 \\ -104 & 00 \\ -145 & 00 \\ -132 & 00 \\ 108 & 00 \\ 53 & 00 \\ 264 & 00 \end{vmatrix} $	170 289 246 214 316 308 308 293 228 215	81 82 83 84 85 86 87 88 89 90
16,550	4,549	61.06	20.99	14.08	3.87	1,163	45 00	244	91
135,300	70,994	43.05	27.19	19.52	10.24	998	102 00	271	92
208,200	170,961	43.03	25.38	17.35	14.24	986	140 00	250	93
91,848	111,828	46.08	20.99	14.85	18.08	1,455	263 00	305	94
64,885	12,964	54.73	28.67	13.83	2.77	829	22 00	237	95
70,958	71,440	58.66	12.84	14.20	14.30	1,797	256 00	230	96
75,025	69,588	46.02	24.24	15.43	14.31	1,102	157 00	267	97
149,656	31,351	57.79	20.42	18.02	3.77	1,247	47 00	254	98
5,500	4,530	42.60	30.30	14.86	12.24	1,027	125 00	311	99
52,635	30,318	54.18	18.17	17.54	10.11	1,200	121 00	218	100
33,500 13,897 50,412 9,000 16,986 50,436 140,181 13,935 10,400 8,875	121,500 -3,143 -2,990 1,000 21,757 -22,589 138,540 18,940 3,000 -125	36.37 70.94 60.47 66.67 55.23 47.02 47.60 51.88 56.25 68.09	7.27 18.89 24.19 20.00 17.07 41.10 27.11 18.06 27.00 17.02	12.18 13.14 16.30 12.00 12.15 21.52 12.72 12.74 13.00 15.10	44.18 -2.9796 1.33 15.55 -9.64 12.57 17.32 3.7521	3,055 1,626 898 1,153 1,427 593 857 1,682 1,290 995	1,350 00 -48 00 -8 69 15 00 222 00 -57 00 107 00 291 00 48 00 -2 11	222 307 217 230 243 243 232 303 348 169	101 102 103 104 105 106 107 108 109 110

## COTTON GOODS — Concluded.

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ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130	60 642 98 1,286 81 100 128 121 123 55 70 36 51 130 21 124 50 50 205 85 149 168 67 118	\$45,000 1,000,000 200,000 600,000 80,000 150,000 115,000 175,000 30,000 30,000 30,000 210,000 80,000 45,000 250,000 100,000 200,000 200,000 30,000 170,000	\$15,500 179,059 25,752 450,018 17,230 26,000 22,000 39,142 28,443 12,000 10,249 13,000 35,750 21,642 14,396 13,385 47,935 21,744 37,193 42,500 27,017	\$60,930 372,192 106,217 434,924 46,048 98,000 55,647 43,344 47,717 29,000 25,460 16,426 23,540 114,346 11,329 40,500 31,809 42,282 81,934 36,500 59,914 93,675 45,500 94,371	\$95,887 617,000 147,366 1,312,766 84,000 160,000 91,800 110,000 35,000 58,000 183,666 15,600 64,222 69,000 71,832 192,886 94,877 159,261 164,500 75,000 126,376	\$19,457 65,749 15,397 427,824 20,722 36,000 14,153 27,514 27,368 9,000 12,540 8,325 21,460 33,570 -729 2,080 22,795 63,017 36,633 62,154 28,325 17,000 4,988	20.29 10.65 10.45 32.58 24.66 22.50 15.42 25.01 26.43 18.00 25.08 23.78 37.00 18.27 4.67 3.24 33.03 22.50 32.67 38.61 39.02 217.26 22.66 3.95
135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150	30 186 335 117 125 561 492 465 157 226 243 15 44 69 47	1,250 150,000 500,000 100,000 160,000 300,000 450,000 400,000 300,000 300,000 30,000 20,000 65,000 80,000 60,000	8,400 34,541 102,254 21,601 34,781 168,000 149,160 104,000 38,630 45,769 6,300 46,237 5,000 10,344 12,928 10,778	43,250 86,908 207,066 47,363 54,065 296,000 473,129 166,786 93,400 200,610 13,000 125,305 18,050 30,184 32,758 25,203	60,000 180,000 470,000 84,000 117,634 500,000 732,304 336,000 190,547 336,773 40,000 210,000 30,000 44,043 75,501 59,972	3,350 58,551 160,680 15,036 28,788 36,000 110,015 65,214 58,517 90,394 20,700 38,458 6,950 3,515 29,815 23,991	5.58 32.53 34.18 17.90 24.47 7.20 15.02 19.41 30.71 26.84 51.75 18.31 23.16 7.98 39.48 40.00

## FOOD PREPARATIONS.

### COTTON GOODS — Concluded.

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of Interest and expenses of value of product.	Percentage of net profit or loss of value of product,	Average yearly product per employé.	Average yearly net profit peremployé.	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$12,289	\$7,168 -55,951 -11,340 260,547 7,522 14,000 -4,027 9,614 6,515 1,000	63.54	16.17	12.81	7.48	\$1,598	\$119 00	\$258	111
121,700		60.33	29.02	19.72	-9.07	961	-87 00	278	112
26,737		72.08	17.47	18.14	-7.69	1,503	-115 00	262	113
167,277		33.14	34.28	12.74	19.84	1,020	202 00	349	114
13,200		54.82	20.52	15.71	8.95	1,037	92 00	212	115
22,000		61.25	16.25	13.75	8.75	1,600	140 00	260	116
18,180		60.62	23.96	19.80	-4.38	717	-31 00	171	117
17,900		39.41	35.58	16.27	8.74	909	79 00	323	118
20,853		46.09	27.48	20.14	6.29	841	52 00	231	119
8,000		58.00	24.00	16.00	2.00	909	18 00	218	120
6,800	5,740	50.92	24.00	13.60	$\begin{array}{c} 11.48 \\ 8.64 \\ 23.89 \\ 1.41 \\ -26.21 \\ -17.97 \\ 16.07 \\ 8.74 \\ 14.89 \\ 22.29 \end{array}$	714	82 00	171	121
5,300	3,025	46.94	29 28	15.14		972	84 00	284	122
7,600	13,860	40.59	22.41	13.11		1,156	271 00	254	123
30,967	2,603	62.26	19.47	16.86		1,412	20 00	275	124
3,360	-4,089	72.62	32.05	21.54		742	—194 00	238	125
13,622	-11,542	63.06	33.70	21.21		517	—93 00	174	126
11,700	11,095	46.10	20.87	16.96		1,380	221 00	287	127
9,883	6,282	58.86	18.64	13.76		1,436	125 00	267	128
34,289	28,728	42.48	24.85	17.78		940	140 00	233	129
15,488	21,145	38.47	22.92	16.32		1,116	248 00	255	130
27,926	34,228	37.63	23.35	17.53	$\begin{array}{c} 21.49 \\07 \\ 10.26 \\ -14.12 \\ -4.54 \\ 17.53 \\ 17.80 \\ .76 \\ 6.31 \\ -6.40 \end{array}$	1,068	229 00	249	131
28,450	-125	56.95	25.83	17.29		979	74	252	132
9,300	7,700.	60.67	16.67	12.40		1,119	114 00	186	133
22,838	-17,850	74.67	21.38	18.07		1,070	151 00	228	134
6,075	-2,725	80.42	14.00	10.12		2,000	90 00	280	135
27,000	31,551	48.28	19.19	15.00		967	169 00	185	136
77,000	83,680	44.06	21.76	16.38		1,402	249 00	305	137
14,400	636	56.38	25.72	17.14		717	543 00	184	138
21,363	7,425	45.96	29.57	18.16		941	59 00	277	139
68,000	-32,000	59.20	33.60	13.60		891	57 00	299	140
100,230	9,785	64.61	20.37	13.68	1.34	1,488	19 00	303	141
57,600	7,614	49.64	30.95	17.14	2.27	722	16 00	223	142
25,055	33,462	49.02	20.27	13.15	17.56	1,213	213 00	246	143
51,677	38,717	59.57	13.59	15.34	11.50	1,490	171 00	202	144
5,800	14,900	32.50	15.75	14.50	37.25	2,000	745 00	315	145
32,250	6,208	59.67	22.02	15.35	2.96	864	25 00	190	146
4,200	2,750	60.17	16.67	14.00	9.16	2,000	150 00	333	147
8,304	—4,789	68.53	23.49	18.85	—10.87	1,000	-108 00	235	148
12,350	17,465	43.39	17.13	16.35	23.13	1,094	253 00	187	149
9,597	14,394	42.03	17.97	16.00	24.00	1,276	306 00	229	150

## FOOD PREPARATIONS.

# FOOD PREPARATIONS — Continued.

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ESTABLISHMENTS.	Average number of employes.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
11 12 13 14 15 16 17 18 19 20	11 13 20 206 80 17 11 16 8	\$20,000 12,000 10,000 459,840 300,000 20,000 10,000 50,000 4,000 5,000	\$6,000 6,000 6,000 90,339 32,000 13,000 6,000 7,800 6,000 5,500	\$30,000 15,000 55,000 2,008,546 1,355,000 16,000 60,000 20,000 17,400	\$50,000 24,000 75,000 2,291,851 1,405,000 74,000 25,000 75,000 30,000 25,000	\$14,000 3,000 14,000 192,966 18,000 9,000 3,000 7,200 4,000 2,100	28.00 12.50 18.66 8.41 1.28 12.16 12.00 9.60 13.33 8.40
21 22 23 24 25 26 27 28 29 30	11 10 13 30 8 23 20 21 42 16	9,840 11,000 4,000 35,000 8,000 25,000 50,000 20,000 20,000	6,500 7,000 5,000 17,800 6,000 12,012 6,600 10,000 17,000 5,700	17,500 15,000 25,000 74,900 5,000 20,000 158,000 174,000 93,000 39,653	28,000 30,000 36,000 97,500 15,000 70,000 175,000 210,000 125,000 51,400	4,000 8,000 6,000 4,800 4,000 37,988 10,400 26,000 15,000 6,047	14.28 26.66 16.66 4.92 26.66 54.26 5.94 12.38 12.00 11.76
31 32 33 34 35 36 37 38 39 40	32 22 18 15 8 20 20 39 12 30	10,000 40,000 15,000 40,000 75,000 20,000 20,000 75,000 10,000 80,000	10,023 10,340 6,595 8,500 6,000 9,350 11,625 21,500 6,000 17,718	60,585 74,895 104,300 222,575 380,375 31,700 40,000 130,000 24,000 881,272	73,335 94,950 114,000 275,000 400,000 78,000 60,000 175,000 35,000 939,300	2,727 9,715 3,105 43,925 13,625 36,950 8,375 23,500 5,000 40,310	3.71 10.23 2.72 15.97 3.40 47.37 13.95 13.42 14.28 4.29
41 42 43 44 45 46 47 48 49 50	61 5 18 8 8 25 7 20 9 11 8	100,000 50,000 100,000 10,000 200,000 12,000 100,000 100,000 2,000 10,000	47,733 5,000 9,720 6,000 20,800 5,200 12,500 5,400 5,536 6,000	1,221,679 320,600 860,228 168,600 767,945 124,600 663,847 364,600 12,000 273,900	1,297,268 332,000 998,800 208,000 811,818 143,762 688,727 384,800 20,000 289,223	27,856 6,400 128,852 33,400 23,073 13,962 12,380 14,800 2,464 9,323	2.14 1.92 12.90 16.05 2.84 9.71 1.80 3.84 12.32
51 52 53 54 55 56 57 58 59 60	100 75 32 200 40 55 100 10 22 20	400,000 80,000 75,000 1,000,000 60,000 45,000 6,000 6,000 6,000	63,611 28,500 21,000 85,000 28,000 7,410 18,000 7,200 12,000	3,800,835 100,000 410,000 8,655,090 800,000 16,250 65,000 18,000 50,000 26,000	4,094,960 150,000 480,000 9,152,800 900,000 25,688 92,500 35,770 70,000 40,000	230,514 21,500 49,000 412,710 72,000 2,028 9,500 10,570 8,000 2,000	5.63 14.33 10.21 4.51 8.00 7.89 10.27 29.55 11.42 5.00
61 62 63 64 65	10 117 10 50 9	3,000 350,000 3,000 50,000 25,000	6,500 42,555 6,500 15,000 6,552	22,000 525,000 42,000 250,000 94,000	30,000 850,000 57,200 300,000 105,000	1,500 282,445 8,700 35,000 4,448	5.00 33.23 15.21 11.67 4.23

### FOOD PREPARATIONS — Continued.

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly carnings of each employé.	ESTABLISHMENTS.
\$6,200 3,120 8,100 256,776 158,500 8,600 3,100 10,500 3,240 2,800	\$7,800 -120 5,900 -63,810 -140,500 -100 -3,300 -760 -700	60.00 62.50 73.34 87.64 96.44 70.27 64.00 80.00 66.67 69.60	12.00 25.00 8.00 3.95 2.28 17.57 24.00 10.40 20.00 22.00	12.40 13.00 10.80 11.20 11.28 11.62 12.40 14.00 10.80 11.20	$\begin{array}{c} 15.60 \\50 \\ 7.86 \\ -2.79 \\ -10.00 \\ .54 \\40 \\ -4.40 \\ 2.53 \\ -2.80 \end{array}$	\$4,545 1,846 3,750 11,125 17,562 4,352 2,272 4,687 3,750 2,777	\$709 00 -923 00 295 00 -309 00 -1,756 00 23 00 -9 09 -206 00 95 00 -77 00	\$545 461 300 438 400 764 545 487 750 611	11 12 13 14 15 16 17 18 19 20
3,390 3,660 3,840 11,850 1,980 8,500 20,500 22,800 13,700 6,340	610 4,340 2,160 -7,050 2,020 29,488 -10,100 3,200 1,300 -293	62.50 50.00 69.45 76.82 33.34 28.58 90.29 82.86 74.40 77.15	23.22 23.34 13.89 18.26 40.00 17.16 3.77 4.76 13.60 11.09	12.10 12.20 10.66 12.15 13.20 12.14 11.71 10.85 10.96 12.33	2.18 14.46 6.00 -7.23 13.46 42.12 -5.77 1.53 1.04 57	2,545 3,000 2,769 3,250 1,875 3,043 8,750 10,000 2,976 3,212	55 00 434 00 166 00 -235 00 252 00 1,282 00 -505 00 152 00 30 00 -18 00	590 700 384 393 750 522 330 476 404 356	21 22 23 24 25 26 27 28 29 30
7,934 11,895 12,300 29,900 44,500 9,000 7,200 22,000 4,100 98,730	-5,207 -2,180 -9,195 14,025 -30,875 27,950 1,175 1,500 900 -58,420	82.62 78.88 91.49 80.94 95.10 40.64 66.67 74.29 68.57 93.82	13.67 10.89 5.79 3.09 1.50 11.99 19.38 12.29 17.15 1.89	10.80 12.52 10.78 10.87 11.12 11.53 12.00 12.57 11.71 10.51	$\begin{array}{c} -7.10 \\ -2.29 \\ -8.06 \\ 5.10 \\ -7.72 \\ 35.84 \\ 1.95 \\ .85 \\ 2.57 \\ -6.22 \end{array}$	2,291 4,315 6,333 18,333 50,000 3,900 3,000 4,487 2,916 31,310	-162 00 -99 00 -510 00 935 00 -3,859 00 1,397 00 58 00 38 00 75 00 -1,947 00	313 470 366 566 750 467 581 551 500 590	31 32 33 34 35 36 37 38 39 40
135,727 36,200 105,880 21,400 93,182 15,096 74,873 44,480 2,120 29,522	-107,871 -29,800 22,972 12,000 -70,109 -1,134 -62,493 -29,680 344 -20,199	94.18 96.58 86.13 81.06 94.60 96.38 94.76 60.00 94.70	3.68 1.50 .97 2.89 2.56 3.62 1.82 1.40 27.68 2.08	10.46 10.90 10.60 10.28 11.47 10.50 10.87 11.55 10.60 10.20	-8.32 -8.98 2.30 5.77 -8.63 79 -9.07 -7.71 1.72 -6.98	21,266 66,400 55,488 26,000 32,472 20,524 34,436 42,755 1,818 36,152	-1,768 00 -5,960 00 1,276 00 1,500 00 -2,804 00 -3,124 00 -3,297 00 31 00 -2,524 00	782 1,000 540 750 832 742 625 600 181 750	41 42 43 44 45 46 47 48 49 50
433,496 19,800 52,500 975,280 93,600 4,069 11,950 3,937 7,360 4,360	$\begin{array}{c} -202,982 \\ 1,700 \\ -3,500 \\ -562,570 \\ -21,600 \\ -2,041 \\ -2,450 \\ 6,633 \\ 640 \\ -2,360 \\ \end{array}$	92.82 66.67 85.42 94.56 88.89 63.26 70.27 50.32 71.43 65.00	1.55 19.00 4.37 .93 3.11 28.85 19.46 20.13 17.15 30.00	10.58 13.20 10.93 10.66 10.40 15.84 12.91 11.01 10.51 10.90	$\begin{array}{c} -4.95 \\ 1.13 \\72 \\ -6.15 \\ -2.40 \\ -7.95 \\ -2.64 \\ 18.54 \\ .91 \\ -5.90 \end{array}$	40,949 2,000 15,000 45,764 22,500 467 925 3,577 3,181 2,000	2,029 00 22 00109 002,812 0037 0024 00 663 00 29 00118 00	636 380 656 425 700 134 180 720 545 600	51 52 53 54 55 56 57 58 59 60
3,180 106,000 5,900 33,000 12,000	-1,680 176,445 2,800 2,000 -7,552	73.33 61.76 73.43 83.33 89.53	21.67 5.01 11.36 5.00 6.24	10.60 12.47 10.31 11.00 11.42	-5.60 20.76 4.90 .67 -7.19	3,000 7,264 5,720 6,000 11,666	-168 00 1,508 00 280 00 40 00 -839 00	650 363 650 360 728	61 62 63 64 65

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18 31

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3,000 100,000 6,000 5,000 2,000

 $\begin{array}{c} 7,750 \\ 10,000 \\ 8,550 \\ 20,000 \\ 8,500 \end{array}$ 

4,000 12,000 4,800 15,000

3,500

16,156 22,000 25,000

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41

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		FOOD I	PREPARA	TIONS —	Concluded	•							
ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product,						
66 67 68 69 70	30 17 15 30 20	\$10,000 5,000 4,000 3,000 18,000	\$10,000 9,770 5,150 6,875 10,400	\$80,000 36,930 5,000 50,000 5,000	\$102,000 62,400 20,000 65,000 25,000	\$12,000 15,700 9,850 8,125 9,600	11.76 25.16 49.25 12.50 38.40						
	FURNITURE.												
1 2 3 4 4 5 6 6 7 8 9 10 11 12 13 14 15 16 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19	37 15 115 50 240 12 91 23 14 8 25 55 20 8 8 17 30 12 15 91 23 14 91 23 14 91 23 14 91 23 14 91 91 91 91 91 91 91 91 91 91 91 91 91	\$15,000 10,000 35,000 25,000 125,000 3,000 20,000 3,000 1,500 1,500 15,000 3,200 1,500 3,200 15,000 3,000 15,000 3,000 15,000 3,000 15,000 3,000 15,000 3,000 15,000 3,000 15,000 15,000 15,000 18,000 18,000 50,000	\$13,500 6,000 53,541 14,500 120,000 6,000 39,387 11,537 5,200 5,500 10,000 7,000 5,300 10,000 15,000 5,400 7,523 5,000 10,500	\$17,803 9,000 35,073 11,600 120,000 2,500 35,000 5,035 5,000 5,500 14,000 12,000 4,500 12,500 15,000 2,500 12,000 12,000 4,500 12,000 4,500 12,000 12,000 12,000 12,000	\$38,000 160,171 28,000 260,000 10,000 85,000 17,230 12,000 12,500 30,000 23,000 28,000 40,000 12,000 25,000 25,000 60,000	\$6,697 4,000 71,557 1,900 20,000 1,500 1,500 1,500 27,000 18,500 5,700 10,000 4,100 5,477 5,000 4,500	17.62 21.05 44.67 6.78 7.69 15.00 12.48 3.82 15.00 12.00 20.00 42.18 61.66 24.78 19.64 25.00 34.16 21.90 7.50						
21 22 23 24 25 26 27 28 29 30	15 75 10 32 13 10 20 25 50 12	12,000 20,000 6,500 3,000 1,000 9,000 3,000 5,000 10,000 1,000	5,000 30,000 5,500 15,000 6,700 6,989 10,000 9,341 30,000 9,000	20,000 15,000 4,000 15,000 10,000 8,000 12,000 13,979 100,000 3,000	28,000 60,000 10,500 50,000 23,000 20,000 25,000 36,738 175,000 14,000	3,000 15,000 1,000 20,000 6,300 5,011 3,000 13,418 45,000 2,000	10.71 25.00 9.52 40.00 27.39 25.05 12.00 36.52 25.71 14.28						
31 32 33 34 35 36 37 38 39 40	45 12 40 19 10 23 50 16 30 12	30,000 3,000 5,000 13,000 1,000 9,000 25,000 6,000 40,000 5,000	23,106 5,500 15,000 9,178 7,000 13,300 20,000 10,000 15,000 7,300	18,921 6,804 12,000 37,000 2,000 9,800 27,000 10,000 28,000 20,000	62,731 15,103 30,000 46,780 12,000 28,300 49,000 25,000 51,000 37,000	20,704 2,799 3,000 602 3,000 5,200 2,000 5,000 8,000 9,700	33.00 18.53 10.00 1.29 25.00 18.37 4.08 20.00 15.68 26.22						

4,406

 $11,650 \\ 5,000 \\ 3,000$ 

27.27

46.60

 $\frac{12.50}{20.00}$ 

### FOOD PREPARATIONS — Concluded.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$10,800	\$1,200	78.43	9.81	10.58	1.18	\$3,400	\$400 00	\$333	66
6,540	9,160	59.18	15.66	10.48	14.68	3,670	538 00	574	67
2,240	7,610	25.00	25.75	11.20	38.05	1,333	507 00	343	68
6,680	1,445	76.92	10.58	10.28	2.22	2,166	48 00	229	69
3,580	6,020	20.00	41.60	14.32	24.08	1,250	301 00	520	70

### FURNITURE.

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3,090         15,410         15.00         23.34         10.30         51.36         1,500         770         00         350           3,200         2,500         52.18         23.04         13.91         10.87         2,875         312         00         662           3,100         2,400         44.64         35.72         11.07         8.57         1,647         141         00         588           6,040         3,960         37.50         37.50         15.10         9.90         1.333         132         00         500	11
3,200   2,500   52.18   23.04   13.91   10.87   2,875   312 00   662   3,100   2,400   44.64   35.72   11.07   8.57   1,647   141 00   588   6,040   3,960   37.50   37.50   15.10   9,90   1,333   132 00   500	12
3,100   2,400   44.64   35.72   11.07   8.57   1,647   141 00   588   6,040   3,960   37.50   37.50   15.10   9.90   1,333   132 00   500	13
6.040   3.960   37.50   37.50   15.10   9.90   1.333   132 00   500	14
6.040   3.960   37.50   37.50   15.10   9.90   1.333   132 00   500	15
	16
	17
2,860   2,617   48.00   30.10   11.44   10.46   1,666   174 00   501	18
	19
9,000   -4,500   75.00   17.50   15.00   -7.50   2,608   -195 00   456	20
3,520	21
7,200 7,800 25.00 50.00 12.00 13.00 800 104 00 400	$\frac{21}{22}$
	23
5,180   14,820   30.00   30.00   10.36   29.64   1,562   463 00   468	24
	$\frac{25}{25}$
2,540   2,471   40.00   34.95   12.70   12.35   2,000   247 00   698	26
2,680   320   48.00   40.00   10.72   1.28   1,250   16 00   500	$\tilde{27}$
3,974   9,444   38.05   25.43   10.82   25.70   1,469   377 00   373	$\overline{28}$
18,100   26,900   57.15   17.14   10.34   15.37   3,500   538 00   600	$\frac{1}{29}$
1,460   540   21.43   64.29   10.42   3.86   1,166   45 00   750	30
8,073   12,631   30,16   36.84   12.86   20.14   1,394   280 00   513	0.1
8,073   12,631   30.16   36.84   12.86   20.14   1,394   280 00   513	31
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	32
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	36 37
	38
	39
	40
4,000   5,700   54.05   19.73   10.81   15.41   3,083   475 00   608	40
1,796   2,610   24 76   47.97   11 12   16.15   1,615   261 00   775	41
8,200   -8,200   54.55   45.45   37.27   -37.27   1,466   -546 00   666	42
2,860   8,790   19 20   34.20   11.44   35.16   1,388   488 00   475	43
4,300   700   37 50   50.00   10.75   1.75   1,290   22 00   645	44
1,620   1,380   23 33   56.67   10.80   9.20   1,000   92 00   566	45

### FURNITURE — Concluded.

					male constitution		
ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
46 47 48 49 50	27 18 12 25 10	\$10,000 10,000 6,000 5,000 3,500	\$8,391 10,800 5,200 18,000	\$55,000 48,000 35,000 10,000 10 000	\$75,000 75,000 44,958 35,000 30,000	\$11,609 16,200 4,758 7,000 3,800	15.48 21.60 10.58 20 00 12.66
51 52 53 54 55 56 57 58 59	15 30 8 12 28 15 40 8 13	20,000 21,000 3,000 8,000 10,000 6,000 25,000 12,000 5,000	9,100 14,000 5,000 9,000 17,000 11,250 24,000 5,000 7,800 5,000	29,000 65,000 9,920 15,000 40,000 22,800 105,000 26,500 30,000 20,000	44,500 80,000 25,000 35,000 65,000 150,000 42,000 45,000 30,000	6,400 1,000 10,080 11,000 8,000 1,950 21,000 10,500 7,200 5,000	14.38 1.25 40.32 31.42 12.30 5.42 14.00 25.00 16.00 16.66
61 62 63 64 65 66 67 68 69 70	100 10 20 16 60 12 30 16 16 16	140,000 10,000 8,000 4,000 1,800 1,200 10,000 2,500 45,000	60,000 5,200 13,500 5,800 26,000 5,200 9,620 7,800 9,000 8,000	125,000 21,000 8,300 38,500 80,000 18,000 1,000 22,000 3,000 62,000	200,000 30,000 25,000 49,500 125,000 25,000 12,000 60,000 16,000 80,000	15,000 3,800 3,200 5,200 19,000 1,800 30,200 4,000	7.50 12.66 12.80 10.50 15.20 7.20 11.50 50.33 25.00 12.50
71 72 73 74 75 76 77 78 79 80	50 50 46 75 20 10 11 35 43 58	8,000 10,000 30,000 75,000 3,000 5,000 15,000 30,000 100,000	20,000 8,550 29,500 31,000 10,000 6,650 5,000 12,000 21,356 17,780	50,000 58,000 28,900 33,000 12,000 18,000 20,000 8,000 15,000 48,013	80,000 68,000 90,000 82,000 23,000 28,050 30,000 60,000 79,265	10,000 1,450 31,600 18,000 1,000 3,400 5,000 10,000 23,644 13,472	12.50 2.13 35.11 21.95 4.34 12.12 16.16 33.33 39.40 17.00
81 82 83 84 85 86 87 88 89 90	8 15 16 50 30 12 10 69 100 25	2,000 4,000 4,000 10,000 2,000 5,000 4,000 25,000 12,000 7,000	5,500 8,000 7,480 15,000 10,000 7,500 5,000 30,000 42,270 12,000	20,000 7,000 11,600 17,000 11,500 3,000 3,000 50,000 45,000 28,000	30,000 18,000 21,800 48,000 30,000 15,000 10,000 100,000 45,000	4,500 3,000 2,720 16,000 8,500 4,500 2,000 20,000 27,730 5,000	15.00 16.66 12.47 33.33 28.33 30.00 20.00 20.00 24.11 11.11
91 92 93 94 95 96 97 98 99	10 12 75 9 84 30 10 7 17 72	4,500 30,000 25,000 25,000 50,000 15,000 6,000 1,500 9,000 75,000	6,023 9,622 25,000 5,600 35,000 15,000 5,100 10,000 35,000	11,096 26,500 60,000 12,000 29,000 15,600 4,200 22,000 50,000	24,065 38,000 90,000 23,000 75,000 38,500 13,000 11,500 43,800 100,000	6,946 1,878 5,000 5,400 11,000 7,900 3,000 2,200 11,800 15,000	28.86 4.94 5.55 23.47 14.66 20.51 23.07 19.13 26.94 15.00

## FURNITURE — Concluded.

Estimated		Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	ercentage of net profit or loss of value of product.	Average yearly product per cmployé.	Average yearly net profit per employé.	Average yearly earnings of each employe.	ESTABLISHMENTS.
interest and	Net profit	e e	e s	p xp	9 4 G	cr cr	r e		E
	or loss.	tag of ct.	ct.	de de of	of of	e.	pe je	lgs lyco	CIS
expenses.		du	du	an	en ne	rag	iag H	plo	A.B.
		ercentag used of product.	erc pai	erc est val	Percentage profit or value of pi	anc Juc	ve.	ve ear em	ST
		2 - 4	A 77	2 1	27	4	A .	4 "	<u> </u>
\$8,100	\$3,509	73.33	11.19	10 80	4 69	\$2,777 4,166 3,746	\$129 00 450 00	\$310	46
"8,100 4,856	8,100	64.00	14 40	10.80	10.80	4,166	450 00	600	47
4,856	-98	77.85	11.57	10 80	22 9.14	3,746	<del>-8</del> 16	433	48
3,800	3,200	28.57	51.43	10 86	9.14	1,400	128 00	720	49
3,210	590	66.67	20.67	10.70	1.96	3,000	59 00	620	50
5,650	750	65.17	20.45	12.69	1.69	2,966	50 00	606	51
9 260	8,260	81.25	17.50	11.57	-10.32	2,666	-275 00	466	52
9,260 2,680	7.400	39.68	20 00	$\frac{11}{10.72}$	29.60	1 9 105 1	925 00	625	53
3,980	7,400 7,020	42.86	25.72	11.37	20.05	2.916	585 00	750	54
7,100	900	61.54	26.16	10.92	1.38	2,321	32 00	607	55
3.960	9 010	63.33	31 25	11.00	-5.58	2,400	134 00	750	56
3,960 16,500	4.500	70.00	31 25 16.00	11.00	3.00	2,916 2,321 2,400 3,750 5,250 3,461	112 00	600	57
4,920	5,580	63.10	11 90	11.71	13 29	5.250	112 00 697 00	625	58
4,800	2,400	66.67	11 90 17.33	10.67	13 29 5.33	3,461	184 00	600	59
3,300	4,500 5,580 2,400 1,700	66.67	16.67	11.00	5.66	3,000	170 00	500	60
, ,									
28,400	13,400 200 220	62.50	30.00	14 20	-6.70	2,000 3,000	-134 00	600	61
3,600	200	70.00	17.34	$12.00 \\ 11.92$	.66	3,000	20 00 11 00	520	62
2,980	220	33.20 77.78 64.00	54.00	11.92	.88	1,250 3,093	11 00	675	63
5,190	10	77.78	11.82	10.48	.02,	3,093	62	362	64
13,700 2,608 1,272 6,600	5,300	64.00	20.80	10.96	4.24	2,083	88 00	433	65
2,608	-808	72.00 8 33 36.67	20.80	10.43	-3.23	2,083	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	433	66
1,272	108	8 33	80.17	10.60 11.00	.90 39.33	3,750	3 60	320	68
6,600	23,600	36.67	13.00	11.00	39.33	3,700	1,475 00	487	69
1,750 10,700	23,600 2,250 —700	18.75 77.50	56.25 10.00	10.94 13.37	14.06 —.87	1,000 5,333	140 00 46 00	562 533	70
10,700	-700	11.00	10.00	10.07	01	0,000		900	10
8,480	1,520	62.50	25.00	10.60	1.90	1,600	30 00	400	71
7 400	_5 950	85.29 32 11	12.58	10.88	-8.75 23.11	1,360	<b>—119 00</b>	171	72
10,800	20,800	32 11	32.78	12.00	23.11	1,956	452 00	641	73
10,800 12,700 2,480 2,985 3,300	20,800 5,300	40.24 52.18	12.58 $32.78$ $37.81$	12.00 15.49	6.46	1,093	70 00	413	71 72 73 74 75
2,480	-1.480	52.18	43.48	10.78	-6.41	1,150	<b>—74</b> 00	500	75
2,985	415	64.17	23.71	10.64	1.48	2,805	41 00	665	76 77
3,300	1,700	66.67	16.67	11.00	5.66	2,727	154 00	454	77
0,000	415 1,700 6,100	26.67	40 00	13.00	20.33	857	174 00	342	78
7,800	15,844	25.00	35.60	13.00	26.40	1,395	368 00	496	79
13,927	-455	60.57	22.43	17.57	57	1,366	<del>-7 84</del>	306	80
3,120	1,380	67.67	18.33	10.40	4.60	3,750	172 00	687	81
2,040	960	38.89	44.45	11.33	5.33	1,200	64 00	533	82
2,420	300	53.22	34.31	11.10	1 37	1,362	18 00	467	83
5.100	10.600	35 42	31.25	11.25	22.08	960	212 00	300	84
3 120	5,380 2,700 760 8,500	38.34	33.33	10.40	17.93	1,000	179.00	333	85
1,800	2,700	20.00	50 00	12.00	18.00	1,250	225 00 76 00	625	86
1.240	760	30.00	50.00	12 40	7.60	1,000	76 00	500	87
11,500	8 500	50.00	30.00 36.76	11.50	7.60 8.50	1,449	123 00	434	88
12 220	15,510	39 13	36.76	10 62	13.49	1,150	155 00	422	89
3,120 1,800 1,240 11,500 12,220 4,920	80	62.22	26.67	10.93	.18	1,800	320 00	480	90
				1					
2,677	4,269 -3,722 -5,500 1,600	46.11	25.03	11.12	17.14	2,406	426 00	602	91
5,600	-3,722	69.73	25.33	14.73	-13.79	3,166	-310 00	801	92
10,500	-5,500	66.67	27.78	11.66	-6.11	1,200	-73 00 177 00	333	93
3,800 10,500	1,600	52.18	24.35	16.52	6.95	2,555	177 00	622	94
10,500	000	38.67	46 67	14.00	.66	892	9 99	416	95
4,750	3,150	40.52	38.97	12.33	8.18	1,283 1,300	105 00	500	96
1,660	1,340	38.47	38.46	10.70	10.31	1,500	134 00	500	97
1,240	960	36.52	44.35 22.84	12.33 12.76 10.78 15.71	8.35 11.23	1,642 2,576	137 00 404 00	728 588	98
4,920	6,880	50.22 50.00	35.00	14.50	.50	1,388	6 94	486	100
14,500	500	30.00	33.00	14.00	.50	1,000	0 94	400	100
		1		1	1	1	1	1	

LEATHER.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
1 2 3 4 5 6 7 8 9	125 26 85 39 25 40 100 120 20 16	\$150,000 10,000 5,000 50 000 18,000 100,000 80,000 50,000 30,000 40,000	\$45,000 9,000 38,250 24,515 15,000 12,000 42,000 50,000 11,440 10,770	\$192,240 97,500 177,000 109,660 82,300 40,000 189,600 268,500 41,579 99,094	\$441,296 121,500 300,000 152,500 119,000 60,000 250,000 346,200 69,132 120,850	\$204,056 15,000 84,750 18,325 21,700 8,000 18,400 27,700 16,113 10,986	46.24 12.34 28.25 12.01 18.23 13.33 7.36 8.00 23.30 9.09
11 12 13 14 15 16 17 18 19 20	12 20 185 75 110 32 20 25 40 100	4,500 12,000 146,000 59,000 100,000 13,000 15,000 50,000 75,000	5,250 7,000 73,300 36,400 50,000 12,000 8,143 8,000 20,000 36,000	17,600 53,167 245,000 234,018 257,300 148,000 65,274 50,000 73,500 483,000	28,000 65,430 340,000 351,000 336,940 171,000 82,000 70,000 119,000 612,770	5,150 5,263 21,700 80,582 29,640 11,000 8,583 12,000 25,500 93,770	18.39 8.04 6.38 22.94 8.79 6.43 10.46 17.14 21.43 15.30
21 22 23 24 25 26 27 28 29 30	55 13 163 12 20 16 42 31 120 25	100,000 6,500 150,000 6,500 10,000 8,000 55,000 15,000 232,689 12,000	30,000 6,240 44,148 5,400 7,500 7,200 17,376 10,800 47,078 11,000	153,783 37,817 438,512 17,400 30,000 81,310 82,409 63,700 279,675 85,600	225,000 49,057 521,983 29,000 40,000 92,000 120,000 82,000 400,000 100,000	41,217 5,000 39,323 6,200 2,500 3,490 20,215 7,500 73,247 3,400	18.32 10.19 7.53 21.37 6.25 3.79 16.85 9.14 18.31 3.40
31 32 33 34 35 36 37 38 39 40	30 183 67 93 65 27 96 90 35 254	10,000 120,000 30,000 125,000 75,000 25,000 90,000 125,000 20,000 250,000	12,000 68,650 25,000 43,000 26,000 10,071 31,243 36,000 13,000 117,797	79,000 327,500 175,000 168,000 140,000 35,534 139,550 212,000 150,000 561,656	100,000 435,000 215,000 300,000 172,872 51,700 185,870 276,000 175,000 715,070	9,000 38,850 15,000 89,000 6,872 6,095 15,077 28,000 12,000 35,617	9.00 8.93 6.97 29.67 3.97 11.78 8.11 10.14 6.85 4.98
41 42 43 44 45 46 47 48 49 50	40 100 30 60 12 19 18 45 40	75,000 100,000 20,000 45,000 35,000 30,000 39,890 8,000 25,000 8,000	16,000 46,800 12,800 23,045 6,000 6,700 6,812 23,500 20,000 7,000	112,500 228,184 116,925 60,000 32,600 48,700 43,596 82,500 50,500 87,000	149,000 305,704 143,700 164,550 42,000 60,000 56,904 108,000 80,000 108,000	20,500 30,720 13,975 81,505 3,400 4,600 6,496 2,000 9,500 14,000	13.75 10.04 9.72 49.53 8.09 7.66 11.41 1.85 11.87 12.96
51 52 53 54 55	17 22 15 113 40	12,000 10,000 15,000 250,000 10,000	7,500 8,000 6,000 65,000 22,000	65,374 25,000 50,031 343,780 66,030	104,000 42,000 61,074 480,000 107,900	31,126 9,000 5,043 71,220 19,870	29.93 21.43 8.25 14.84 18.41

LEATHER.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product pcr employé.	Average yearly net profit per employé.	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$53,130 12,750 30,300 18,250 12,980 12,000 29,800 37,620 8,713 14,485	\$150,926 2,250 54,450 75 8,720 -4,000 -11,400 -9,920 7,400 -3,499	43.56 80.25 59.00 71.91 69.16 66.67 75.84 77.56 60.15 82.00	10.20 7.41 12.75 16.08 12.61 20.00 16.80 14.44 16.55 8.91	12.04 10.49 10.10 11.97 10.91 20.00 11.92 10.86 12.60 11.98	$\begin{array}{c} 3.420 \\ 1.85 \\ 18.15 \\ .04 \\ 7.32 \\ -6.67 \\ -4.56 \\ -2.86 \\ 10.70 \\ -2.89 \end{array}$	\$3,530 4,673 3,529 3,910 4,760 1,500 2,500 2,885 3,456 7,553	\$1,202 00 86 00 640 00 192 00 348 00 -100 00 -114 00 -82 00 370 00 -218 00	\$360 346 450 628 600 300 420 416 572 673	1 2 3 4 5 6 7 8 9
3,070 7,263 42,760 38,640 39,694 17,880 9,100 7,900 14,900 65,777	2,080 -2,000 -21,060 41,942 10,054 -6,880 -517 4,100 10,600 27,993	62.86 81.26 72.06 66.67 76.37 86.55 79.61 71.43 61.76 78.82	18.75 10.70 21.56 10.39 14.84 7.02 9 93 11.43 16.81 5.88	10.96 11.10 12.57 11 00 11.78 10.45 11.09 11.28 12.52 10.73	$\begin{array}{c} 7.43 \\ -3.06 \\ -6.19 \\ 11.94 \\ -2.99 \\ -4.02 \\63 \\ 5.86 \\ 8.91 \\ 4.57 \end{array}$	2,333 3,271 1,837 1,074 3,063 5,343 4,100 2,800 2,975 6,127	173 00 -100 00 -113 00 559 00 -91 00 -215 00 -25 00 164 00 265 00 279 00	437 350 396 485 454 375 407 320 500 360	11 12 13 14 15 16 17 18 19 20
28,500 5,296 61,198 3,290 4,600 9,680 15,300 9,100 53,961 10,720	$\begin{array}{c} 12,717 \\ -296 \\ -21,875 \\ 2,910 \\ -2,100 \\ -6,190 \\ 4,915 \\ -1,600 \\ 19,286 \\ -7,320 \\ \end{array}$	68.35 77.09 84.01 60.00 75.00 88.38 68.67 77.69 69.92 85.60	13.33 12.72 8.46 18.62 18.75 7.83 14.48 13.17 11.77 11.00	12.66 10.79 11.72 11.35 11.50 10.52 12.75 11.09 13.49 10.72	5.66 60 4.19 10.03 5.25 6.73 4.10 1.95 4.82 7.32	4,090 3,773 3,202 2,416 2,000 5,750 2,857 2,645 3,333 4,000	229 00 -22 00 -134 00 242 00 -105 00 -386 00 117 00 -51 00 160 00 -292 00	545 480 271 450 375 450 413 348 392 440	21 22 23 24 25 26 27 28 29 30
10,600 50,700 23,300 37,500 21,787 6,670 23,987 35,100 18,700 86,507	$\begin{array}{c} -1,600 \\ -11,850 \\ -8,300 \\ 51,500 \\ -14,915 \\ -575 \\ -8,910 \\ -7,100 \\ -6,700 \\ -50,890 \\ \end{array}$	79.00 75.29 81.40 56.00 80.99 68.74 75.08 76.81 85.72 78.55	12.00 15.78 11.63 14.33 15.04 19.48 16.81 13.05 7.43 16.47	10.60 11.65 10.83 12.50 12.60 12.90 12.71 10.68 12.09	-1.60 -2.72 -3.86 17.17 -8.63 -1.12 -4.79 -2,57 -3.83 -7.11	3,333 2,377 3,208 3,225 2,659 1,914 1,936 3,066 5,000 2,815	-53 00 -64 00 -123 00 553 00 -229 00 -21 00 -92 00 -78 00 -191 00 -200 00	400 375 373 462 400 373 325 400 371 463	31 32 33 34 35 36 37 38 39 40
19,400 36,570 15,570 19,155 6,300 7,800 8,003 11,280 9,500 11,280	1,100 -5,850 -1,595 62,350 -2,900 -3,200 -1,507 -9,280 -2,720	75.51 74.65 81.37 36.46 77.62 81.17 76.62 76.39 63.13 80.56	10.74 15.31 8.91 14.01 14.29 11.17 11.97 21.76 25.00 6.48	13.02 11.96 10.83 11.64 15.00 13.00 14.06 10.44 11.87 10.44	73 -1.92 -1.11 37.89 -6.91 -5.34 -2.65 -8.59	3,725 3,507 4,790 2,742 3,500 3,157 3,161 2,400 2,000 3,600	27 00 -58 00 -53 00 1,039 00 -241 00 -168 00 -83 00 -206 00 -90 00	400 468 426 384 500 352 378 522 500 233	41 42 43 44 45 46 47 48 49 50
11,120 4,800 7,007 63,000 11,390	20,006 4,200 -1,964 8,220 8,480	62.86 59.52 81.92 71.62 61.20	7.21 19.05 9.83 13.54 20.39	10.69 11.43 11.47 13.12 10.55	19.24 10.00 -3.22 1.72 7.86	6,117 1,909 4,071 4,247 2,697	1,176 00 190 00 -130 00 72 00 212 00	441 363 400 575 550	51 52 53 54 55

# LEATHER — Continued.

ESTABLISHMENTS.	Average number of employés.	Capital · invested.	Wages pald during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
56 57 58 59 60	50 30 40 33 103	\$15,000 35,000 20,000 80,000 300,000	\$28,000 15,500 21,099 21,000 62,500	\$63,360 54,900 61,655 87,500 335,250	\$100,000 85,000 91,893 125,000 425,000	\$8,640 14,600 9,139 16,500 27,250	8.64 17.17 9.94 13.20 6.41
61 62 63 64 65 66 67 68 69 70	45 19 78 45 26 30 8 10 60 20	50,000 7,000 30,000 10,000 35,000 40,500 2,000 7,000 800 30,000	16,800 10,000 35,000 20,000 13,000 14,945 5,000 6,000 36,000 9,000	96,000 18,883 203,200 68,800 49,080 67,200 12,150 32,200 50,500 38,000	120,875 35,000 225,000 100,000 70,000 102,204 20,000 45,000 97,000 55,000	8,075 6,117 -13,200 11,200 7,920 20,059 2,850 6,800 10,500 8,000	6.68 17.48 —5.86 11.20 11.31 19.63 14.25 15.11 10.83 14.54
71 72 73 74 75 76 77 78 79 80	120 12 40 20 59 64 52 40 40 45	30,000 20,000 80,000 9,000 100,000 51,570 60,000 20,000 30,000 25,000	75,000 6,240 18,200 12,000 26,500 32,000 8,376 18,000 22,040 15,000	325,000 56,800 112,250 80,000 176,000 184,500 43,540 12,000 100,000 17,000	400,000 70,000 140,000 100,000 220,000 252,500 60,120 130,000 150,000	6,960 9,550 8,000 17,500 36,000 8,204 100,000 27,960 118,000	9.94 6,82 8.00 7.95 14.26 13.64 76.92 18.64 78.67
81 82 83 84 85 86 87 88 89	18 15 40 35 20 30 7 25 35 50	5,000 16,000 40,000 14,000 20,000 7,000 12,000 8,000 50,000	8,000 7,000 14,000 21,840 19,360 8,375 5,000 15,000 20,000 30,000	$\begin{array}{c} 5,000 \\ 60,000 \\ 224,000 \\ 4,640 \\ 62,400 \\ 6,500 \\ 20,500 \\ 5,500 \\ 98,000 \\ 171,200 \end{array}$	45,000 100,000 250,000 36,067 120,000 45,000 45,000 120,000 260,000	32,000 33,000 12,000 9,587 38,240 20,825 19,500 74,500 2,000 58,800	71.11 33.00 4.80 26.58 31.87 58.33 43.33 78.42 1.66 22.61
91 92 93 94 95 96 97 98 99	20 18 42 80 21 35 20 13 30 20	40,000 2,000 90,000 138,000 40,000 15,000 40,000 6,000 30,000 14,000	$12,480 \\ 9,450 \\ 22,040 \\ 49,920 \\ 10,000 \\ 15,750 \\ 12,480 \\ 6,500 \\ 15,000 \\ 10,950$	64,250 133,750 103,250 280,174 62,000 82,310 46,000 39,246 79,000 41,460	81,500 150,000 147,000 357,384 74,000 120,000 79,000 49,607 105,000 60,000	4,770 6,800 21,710 27,290 2,000 21,940 20,520 3,861 11,000 7,590	5,86 4.53 14.77 7.64 2,70 18.28 25 97 7.78 10.47 12.65
101 102 103 104 105 106 107 108 109 110	35 12 35 18 13 60 30 10 16 17	30,000 7,000 85,000 20,000 500 200,000 20,000 26,000 22,000 25,000	17,500 5,000 15,684 10,000 7,000 30,000 13,500 6,200 7,200 10,200	105,000 31,397 107,935 32,950 80,500 214,500 108,000 29,800 31,761 98,529	120,000 45,000 135,000 50,000 90,000 300,000 144,000 42,000 48,467 109,401	-2,500 8,603 11,381 7,050 2,500 55,500 22,500 6,000 9,506 672	-2.08 19.11 8.43 14.10 2.77 18.50 15.62 14.28 19.62 .61

LEATHER — Continued.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employe.	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$10,900 10,600 10,389 17,300 60,500	-\$2,260 4,000 -1,250 -800 -33,250	63.36 64.59 67.10 70.00 78.88	28.00 18.24 22.96 16.80 14.71	10.90 12.47 11.30 13.84 14.23	$\begin{array}{c c} -2.26 \\ 4.70 \\ -1.36 \\64 \\ -7.82 \end{array}$	\$2,000 2,833 2,297 3,787 4,126	-\$45 00 133 00 -31 00 -24 00 -322 00	\$560 516 527 636 606	56 57 58 59 60
15,088 3,920 24,300 10,600 9,100 12,650 2,120 4,920 9,748 7,300	-7,013 2,197 -37,500 600 -1,180 7,409 730 1,880 752 700	79.42 53.95 90.31 68.80 70.12 65.75 60.75 71.56 52.06 69.09	13.90 28.57 15.55 20.00 18.57 14.62 25.00 13.33 37.11 16.37	12.48 11.20 10.80 10.60 13.00 12.38 10.60 10.93 10.05 13.27	-5.80 6.28 -16.66 -60 -1.69 7.25 3.65 4.18 .78 1.27	2,686 1,842 2,884 2,222 2,692 3,406 2,500 4,500 1,616 2,750	-155 00 115 00 -480 00 13 00 -45 00 246 00 91 00 188 00 12 00 35 00	373 526 448 444 500 498 625 600 600 450	61 62 63 64 65 66 67 68 69 70
41,800 8,200 18,800 10,540 28,000 28,344 9,612 14,200 16,800 16,500	-41,800 -1,240 -9,250 -2,540 -10,500 7,656 -1,408 85,800 11,160 101,500	81.25 81.14 80.18 80.00 80.00 73.07 72.42 9.23 66.67 11.33	18.75 8.92 13.00 12.00 12.05 12.67 13.94 13.85 14.69 10.00	10.45 11.71 13.42 10.54 12.72 11.23 15.98 10.92 11.20 11.00	$\begin{array}{c} -10.45 \\ -1.77 \\ -6.60 \\ -2.54 \\ -4.77 \\ 3.03 \\ -2.34 \\ 66.00 \\ 7.44 \\ 67.67 \end{array}$	3,333 5,833 3,500 5,000 3,728 3,945 1,156 3,275 3,750 3,333	$\begin{array}{c} -348\ 00 \\ -103\ 00 \\ -231\ 00 \\ -127\ 00 \\ -177\ 00 \\ 119\ 00 \\ -27\ 00 \\ 2,145\ 00 \\ 2,255\ 00 \\ \end{array}$	625 520 455 600 449 500 161 450 551 333	71 72 73 74 75 76 77 78 79 80
4,800 10,960 27,400 4,447 13,200 3,990 5,220 9,980 15,000 29,000	27,200 22,040 -15,400 5,140 25,040 16,835 14,280 64,520 -13,000 29,800	11.11 60.00 89.60 12.87 52.00 18.21 45.55 5.79 81.67 65.85	17.78 7.00 5.60 60.55 16.13 23.46 11.12 15.79 16.67 11.54	10.67 10.96 10.90 12.33 11.00 11.17 11.60 10.50 12.50 11.15	60.40 22.04 6.16 14.25 20.87 47.16 31.73 67.92 10.84 11.46	2,500 6,666 6,250 1,030 6,000 1,190 6,428 3,800 3,428 5,200	1,511 00 1,469 00 -385 00 146 00 1,252 00 561 00 2,040 00 2,580 00 -371 00 596 00	444 466 350 624 968 279 714 600 571 600	81 82 83 84 85 86 87 88 89
10,550 15,120 20,100 44,018 9,800 12,900 10,300 5,321 12,300 6,840	-5,780 -8,320 1,610 -16,728 -7,800 9,040 10,220 -1,460 -1,300	78.83 89.17 70.24 78.39 83.79 68.59 58.23 79.12 75.24 69.10	15.31 6.30 14.99 13.97 13.51 13.13 15.80 13.10 14.29 18.25	12.95 10.08 13.67 12.32 13.24 10.75 13.03 10.73 11.71 11.40	$\begin{array}{c} -7.09 \\ -5 55 \\ 1.10 \\ -4.68 \\ -10.54 \\ 7.53 \\ 12.94 \\ -2.95 \\ -1.24 \\ 1.25 \end{array}$	4,075 8,333 3,500 4,467 3,523 3,428 3,950 3,815 3,500 3,000	-289 00 -462 00 38 00 -209 00 -371 00 258 00 511 00 -112 00 -43 00 37 00	624 525 524 624 476 450 624 500 500 547	91 92 93 94 95 96 97 98 99
13,800 4,920 18,600 6,200 9,030 42,000 15,600 5,760 6,167 12,440	-16,300 3,683 -7,219 850 -6,530 13,500 6,900 240 3,339 -11,768	87,50 69,78 79,95 65,90 89,45 71,50 75,01 70,96 65,53 90,06	14.58 11.11 11.62 20.00 7.78 10.00 9.37 14.76 14.85 9.33	11 50 10.93 13.77 12.40 10.03 14.00 10 83 13.71 12.74 11.37	-13.58 8.18 -5.34 1.70 -7.26 4.50 4.79 .57 6.88 -10.76	3,428 3,750 3,857 2,777 6,923 5,000 4,800 4,200 3,029 6,435	-465 00 306 00 -206 00 47 00 -502 00 225 00 230 00 24 00 208 00 -692 00	500 416 448 555 538 500 450 620 450 600	101 102 103 104 105 106 107 108 109 110

LEATHER — Concluded.

ESTABLISHMENTS.	Average number of cmployés.	Capital iuvested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
111 112 113 114 115 116 117 118 119 120	25 54 14 31 12 18 40 20 14 20	\$20,000 \$5,000 7,500 10,000 1,000 7,500 50,000 7,000 10,000 24,000	\$12,500 23,400 6,552 15,317 6,250 8,615 27,300 5,000 7,000 12,000	\$67,500 206,000 94,100 117,969 112,000 67,546 107,500 5,000 15,000 63,000	\$90,000 235,000 140,000 140,000 90,902 162,500 11,000 25,000 85,000	\$10,000 5,600 39,348 6,714 1,750 14,741 27,700 1,000 3,000 10,000	11.11 2.38 28.10 4.79 1.45 16.22 17.04 9.09 12.00 11.76
121 122 123 124 125 126 127 128 129 130	55 30 15 17 29 23 12 118 30 21	75,000 10,000 2,500 20,000 16,000 20,000 15,000 25,000 4,000	20,263 9,500 6,000 10,500 11,000 5,135 56,415 11,264 18,720	71,502 88,000 14,000 70,000 48,250 75,000 37,255 391,378 114,434 320,000	104,347 107,333 22,000 90,000 65,000 100,000 46,601 487,642 150,000 400,000	12,582 9,833 2,000 9,500 5,750 15,000 4,211 39,849 24,302 61,280	12.05 9.16 9.09 10.55 8.84 15.00 9.03 8.17 16.20 15.32
131 132 133 134 135 136 137 138 139 140	17 18 10 15 50 40 13 23 75 24	20,000 25,000 10,000 3,000 50,000 12,000 1,000 25,000 8,000	8,586 8,480 6,000 7,000 20,000 17,000 7,000 7,000 18,935 11,440	38,507 47,630 26,100 23,300 245,500 184,125 32,000 81,750 170,000 79,000	50,000 59,000 35,000 33,675 275,500 206,625 41,000 104,700 211,958 100,000	2,907 2,890 2,900 3,375 10,000 5,500 2,000 15,950 23,023 9,560	5.81 4 89 8.28 10.02 3.62 2.66 4.87 15.23 10.86 9.56
141 142 143 144 145 146 147 148 149	35 7 15 18 12 20 30 23 30 70	7,500 12,000 30,000 18,000 20,000 15,000 1,500 198,000 8,000	20,000 5,564 8,000 9,000 5,000 6,000 5,500 13,189 12,000 26,000	100,000 60,000 10,000 90,000 120,000 25,000 20,000 219,000 1,500 3,840	126,000 80,000 25,000 110,000 132,000 35,000 35,000 254,000 17,500 32,850	6,000 14,436 7,000 11,000 7,000 4,000 9,500 21,811 4,000 3,010	4.76 18.04 28.00 10.00 5.30 11.42 27.14 8.58 22.85 9.16
151 152 153 154 155 156 157 158 159 160	18 200 22 50 22 10 25 20 13 18	5,000 700,000 5,000 50,000 17,000 15,000 15,000 10,000 40,000	6,000 90,000 8,000 28,600 11,440 5,588 12,000 18,000 5,200 9,000	18,000 500,000 5,500 361,440 56,590 13,488 8,000 9,000 1,200 7,000	30,000 800,000 16,350 429,000 74,390 23,244 25,000 35,000 10,000 25,000	6,000 210,000 2,850 38,960 6,360 4,168 5,000 8,000 3,600 9,000	20.00 26.25 17.42 9.08 8.54 17.93 20.00 22.85 36.00

LEATHER — Concluded.

Takim atad		Percentage of stock used of value of product,	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	ly f each	ENTS.
Estimated interest and	Net profit	ige og of va	age of f va t.	tge of expe of pro	uge or l of pro	year r em	yea.	year rs of	SHMI
expenses.	or loss.	ereentag used of product,	cents nid o odue	centa tand lue o	centz ofit due c	erage let pe	erage ofit p	Average yearly carnings of employé.	ESTABLISHMENTS
		Per	Per pa	Per es va	Per pr va	Ave	Ave	Ave	Es
\$10,200 28,600	-\$200	75.00	13.89 9.96	11.33 12.17	22 9.79	\$3,600	-\$800 00	\$500	111
14,450 14,600	-23,000 24,898 -7,886	87.66 67.22 84.27	4.68 10.94	10.32	17.78	4,351 10,000	-425 00 $1,778 00$ $-254 00$	433 468	112
12.060	-10,310	93.34	5.21	10.42 10.05	17.78 —5.63 —8.60	4,516 10,000	859 00	494 520 478	114
9,540 19,250 1,520	5,201 8,450	93.34 74.30 66.16	16.80	10.49 11.84	5.73 $5.20$	5,050 5,062	288 00 211 00	682	116 117
3,100	-520 -100	$45.46 \\ 60.00$	$\frac{45.45}{28.00}$	13.81 12.40	-4.72 $40$	550 1,785	$-26 00 \\ -7 14$	250 500	118 119
9,940	60	74.12	14.12	11 69	.07	4,250	3 00	600	120
14,935 11,333	-2,353 -1,500	68.53 81.99	19.42 8.85	14.31 10.55	-2.26 $-1.39$	1,897	$-42 00 \\ -50 00$	368 316	121 122
2,350 10,200	-700 -700 -1,710	63.64	27.27 11.67	10.68 11.33	-1.59 $-1.78$ $-2.63$	1,897 3,577 1,466 5,294 2,241 4,347 3,883 4,132	-23 00 $-41 00$	400	123 124
7,460 11,200	-1,710 $3,800$	77.78 74.24 75.00	16.92 10.00	11.47 11.20	-2.63 -2.63	2,241	-58 00 165 00	617 379 434	125 126
5,560	-1.349	79 95	11.02	11.93	$ \begin{array}{r} 3.80 \\ -2.90 \\ -3.67 \end{array} $	3,883	-112 00	427 478	127 128
57,764 16,500 40,240	-17,915 7,802	80.26	11.57 7.51	11.84	5.20	5,000	151 00 260 00 1,001 00	375	129
40,240	21,040	80.00	4.68	10.06	5.26	19,047	1,001 00	891	130
6,200 7,400	-3,293 -4,510	77.02 80.73	$17.17 \\ 14.38$	$12.40 \\ 12.54$	-6.59 $-7.65$	2,941 3,277	$-134 00 \\ -250 00$	505 471	131 132
4 100	-1,200 -173	74 57 69.19	17.15 20.79	11.71 10.53	-3.43	2,941 3,277 3,500 2,245 5,510 5,165 3,153	$-120\ 00$ $-11\ 00$	600 466	133 134
3,548 30,550 22,883 4,820	-20,550 $-17,383$ $-2,820$	89.12 89.12	7.26 8.22	11.08	51 $-7.46$ $-8.41$	5,510	-411 00 $-434 00$	400	135 136
4,820 10,530	-2,820 5,420	78.05 78.08	17.08 6.69	11.07 $11.75$ $10.05$	-6.88 5.18	3,153	-216 00	425 538 304	137 138
22,696	327 920	80.21	8.93	10.70	.16	4,552 2,826	235 00 4 36	252	139
10,480	920	79.00	11.44	10.48	<b>9</b> 2	4,166	-38 00	476	140
13,050 8,720	-7,050 $5,716$ $2,700$	79.37 75.00	15.87 6 96	$10.35 \\ 10.90$	-5.59 $7.14$	3,600 11,428	-201 00 817 00	571 795	$\frac{141}{142}$
4,300 12,080	2,700 —1,080	40.00 81.82	32.00 8.18	17.20 10.98	10.80	1,666	180 00 60 00	533 500	143 144
14,400	-7,400 -400	90.91 71.43	3.79 17.15	10.90 12.57	98 5.60 1.15	6,111 11,000	$-617 00 \\ -20 00$	417 300	145 146
3,590	5,910	57.15 86.23	15.71 5.19	10.25	16.89 6.09	1,750	197 00	183	147
3,590 37,280 2,230 3,765	-15,469 1,770	8.58	68.57	14.67 12.74	10.11	11,043 583	672 00 59 00	573 400	148
3,700	<del>755</del>	11.69	79.15	11.46	-2.30	469	10 00	371	150
3,300	2,700 88,000	$60.00 \\ 62.50$	20.00	11.00	9.00 11.00	1,666	$150 00 \\ 440 00$	333 400	$\frac{151}{152}$
3,300 122,000 1,935 45,900	915 6,940	33.64 84.25	$11.25 \\ 48.94 \\ 6.67$	15.25 11.83 10.69	5.59	4,000 743	41 00 —138 00	363	153 154
8,459	-2,099	76.08	$15 \ 38$	11.37	-1.61 -2.83	8,580 3,381	95 00	572 520	155
2,624 3,400	1,544 1,600	58.03 32.00	24.04 48 00	11.28	6.65	2,324 1,000	154 00 64 00	558 480	156 157
4,400 1,600	3,600 2,000	25.72 $12.00$ $28.00$	54.43 52.00	12 57 16.00	10.28 20.00	1,750	180 00 153 00	900	158 159
4,900	4,100	28.00	36.00	19.60	16.40	1,388	227 00	500	160

### MACHINES AND MACHINERY.

ESTABLISHMENTS.		Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
	1 2 3 4 5 6 7 8 9	10 18 135 12 188 14 20 32 20 10	\$40,000 6,000 65,000 150,000 40,000 45,000 8,000 15,000	\$6,000 8,292 80,322 7,000 56,322 7,900 9,000 10,603 10,000 6,150	\$9,120 42,000 240,790 5,000 70,225 23,000 18,000 12,000 5,600	\$33,500 53,000 338,790 15,000 152,906 34,000 43,000 37,600 30,000 15,500	\$18,380 2,708 17,678 3,000 26,329 3,100 16,000 10,997 8,000 3,750	54.87 5.11 5.21 20.00 17.21 9.11 37.21 29.24 26.67 24.19
	11 12 13 14 15 16 17 18 19 20	1,145 90 35 26 16 17 12 16 22 130	600,000 50,000 50,000 20,000 9,500 25,000 20,000 20,000 24,860 50,000	583,000 40,596 14,000 11,498 6,000 9,880 7,340 8,400 8,424 58,500	$\begin{array}{c} 514,000 \\ 150,000 \\ 30,000 \\ 33,707 \\ 12,000 \\ 20,000 \\ 59,850 \\ 7,200 \\ 8,100 \\ 26,750 \end{array}$	1,290,000 240,000 55,000 48,581 22,500 70,000 81,090 19,250 21,600 87,369	193,000 49,404 11,000 3,376 4,500 40,120 13,900 3,650 5,076 2,119	14,96 20,58 20,00 6,94 20,00 57,31 17,14 18,96 23,50 2,42
-	21 22 23 24 25 26 27 28 29 30	19 19 47 10 70 20 12 31 19	2,000 2,000 17,000 3,000 12,000 7,500 9,000 40,000 15,000	5,000 6,000 30,000 6,000 19,000 12,600 8,000 16,425 7,500 5,000	2,000 3,500 3,700 1,000 28,000 2,000 10,000 18,980 6,500 10,000	10,000 15,000 37,000 10,000 55,000 38,000 25,000 39,713 18,000 16,000	3,000 5,500 3,300 3,000 8,000 23,400 7,000 4,308 4,000 1,000	30.00 36.66 8.91 40.00 14.54 61.57 28.00 10.84 22.22 6.25
	31 32 33 34 35 36 37 38 39 40	43 12 12 12 252 46 12 14 30 18	50,000 30,000 20,000 16,000 125,000 5,000 20,000 25,000 25,000	17,121 9,300 6,000 6,300 113,402 16,342 6,000 6,200 10,400 10,400	19,200 56,000 6,000 5,150 174,059 17,000 9,000 26,912 11,500 11,000	41,500 75,000 18,000 14,910 343,279 50,000 20,000 41,500 35,000 30,000	5,179 9,700 6,000 3,460 55,818 16,658 5,000 8,388 13,100 8,600	12.48 12.93 33.33 23.20 16.26 33.31 25.00 20.21 37.42 28.66
	41 42 43 44 45 46 47 48 49 50	12 18 518 8 8 10 8 52 39 18	5,000 12,000 350,000 7,000 8,000 10,000 30,000 25,000 30,000	7,000 11,000 235,000 5,700 5,000 5,000 5,000 20,000 11,496 10,268	10,000 8,000 250,000 3,000 10,000 20,000 5,000 28,000 9,375 8,300	20,000 23,000 527,000 28,000 18,000 26,500 20,000 50,000 27,000 21,000	3,000 4,000 42,000 19,300 3,000 1,500 10,000 2,000 6,129 2,432	15.00 17.39 7.97 68.92 16.66 5.66 50.00 4.00 22.70 11.58
	51 52 53 54 55	27 90 22 125 35	15,000 54,000 10,000 113,455 20,000	10,000 18,647 6,350 39,220 11,400	9,000 12,000 2,600 77,522 9,100	25,000 39,200 16,000 129,707 30,000	6,000 8,553 7,050 12,965 9,500	24.00 21.81 44.06 9.99 31.66

### MACHINES AND MACHINERY.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employe.	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$5,750 5,660 37,779 1,530 24,291 5,800 7,000 4,240 3,900 2,450	\$12,630 -2,952 -20,101 1,470 2,038 -2,700 9,000 6,757 4,100 1,300	27.22 79.24 71.08 33.33 45.95 67.65 41.86 42.56 40.00 36.13	17.91 15.65 23.71 46.67 36.84 23.24 20.93 28.20 33.33 39.68	17.17 10.68 11.15 10.20 15.88 17.06 16.28 11.27 13.00 15.80	37.70 -5.57 -5.94 -5.80 1.33 -7.95 20.93 17.97 13.67 8.39	\$3,350 2,944 2,509 1,250 813 2,428 2,150 1,175 1,500 1,550	\$1,263 00 -164 00 -148 00 122 00 10 00 -192 00 450 00 211 00 205 00 130 00	\$600 460 594 583 299 564 450 331 500 615	1 2 3 4 5 6 7 8 9
165,000 27,000 8,500 6,058 2,820 8,500 9,309 3,125 3,652 11,737	28,000 22,404 2,500 -2,682 1,680 31,620 4,591 525 1,424 -9,618	39.85 62.50 54.55 69.38 53.33 28.57 73.81 37.40 37.50 30.62	45.19 16.92 25.45 23.67 26.67 14.12 9.05 43.64 39.00 66.96	12.79 11.25 15.45 12.47 12.53 12.14 11.48 16.23 16.91 13.43	2.17 9.33 4.55 -5.52 7.47 45.17 5.66 2.73 6.59 -11.01	1,126 2,666 1,571 1,868 1,406 4,117 6,757 1,203 981 672	24 00 248 00 71 00 -103 00 105 00 1,860 00 382 00 64 00 -73 00	509 451 400 442 375 581 611 525 382 450	11 12 13 14 15 16 17 18 19 20
1,120	1,880	20.00	50.00	11.20	18.80	526	98 00	263	21
1,620	3,880	23.34	40.00	10.80	25.86	789	204 00	315	22
4,720	-1,420	10.00	81.09	12.75	-3.84	787	-30 00	638	23
1,180	1,820	10.00	60.00	11.80	18.20	1,000	182 00	600	24
6,220	1,780	50.91	34.55	11.30	3.24	785	25 00	271	25
4,250	19,150	5.27	33.16	11.18	50.39	1,900	957 00	630	26
3,040	3,960	40.00	32.00	12.16	15.84	2,083	330 00	666	27
6,371	-2,063	47.80	41.36	16.04	-5.20	1,281	-66 00	529	28
2,700	1,300	36.11	41.67	15.00	7.22	947	68 00	394	29
2,200	-1,200	62.50	31.25	13.75	-7.50	941	-70 00	294	30
7,150	-1,971	46.26	41.26	17.22	-4.74	965	-45 00 33 00 250 00 84 00 55 00 220 00 225 00 217 00 270 00 227 00	398	31
9,300	400	74.67	12.40	12.40	.53	6,250		775	32
3,000	3,000	33.34	33.33	16.66	16.67	1,500		500	33
2,451	1,009	34.54	42.26	16.44	6.76	1,242		525	34
41,828	13,990	50.71	23.03	12.18	4.08	1,362		450	35
6,500	10,158	34.00	32.69	13.00	20.31	1,086		355	36
2,300	2,700	45.00	30.00	11.50	13.50	1,666		500	37
5,350	3,038	64.85	14.94	12.89	7.32	2,964		442	38
5,000	8,100	32.86	29.72	14.28	23.14	1,166		346	39
4,500	4,100	36.67	34.67	15.00	13.66	1,666		577	40
2,300	700	50,00	35,00	11.50	3.50	1,666	58 00	583	41
3,020	980	34.78	47.83	13.13	4.26	1,277	54 00	611	42
73,700	-31,700	47.44	44.59	13.98	6.01	1,017	-61 00	453	43
3,220	16,080	10.72	20.36	11.50	57.42	3,500	2,010 00	712	44
2,280	720	55.56	27.78	12.66	4.00	2,250	90 00	625	45
3,250	-1,750	75.47	18.87	12.26	6.60	2,650	-175 00	500	46
2,600	7,400	25.00	25.00	13.00	37.00	2,500	925 00	625	47
6,800	-4,800	56.00	40.00	13.60	9.60	961	-92 00	384	48
4,200	1,929	34.72	42.58	15.56	7.14	692	49 00	294	49
3,900	-1,468	39.52	48.90	18.57	6.99	1,166	-81 00	570	50
3,400	2,600	36.00	40.00	13.60	10.40 $3.55$ $30.31$ $-5.25$ $17.66$	925	96 00	370	51
7,160	1,393	30.62	47.57	18.26		435	15 00	207	52
2,200	4,850	16.25	39.69	13.75		727	220 00	288	53
19,778	6,813	59.77	30.24	15.24		1,037	—54 00	313	54
4,200	5,300	30.34	38.00	14.00		857	151 00	325	55

## MACHINES AND MACHINERY — Continued.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
56 57 58 59 60	18 327 550 20 127	\$3,000 218,500 600,000 10,000 125,000	\$6,000 222,678 287,000 5,000 65,458	\$10,000 466,256 223,000 5,000 57,167	\$19,000 729,263 551,000 12,000 168,074	\$3,000 40,329 41,000 2,000 45,449	15.78 5.53 7.44 16.66 27.04
61 62 63 64 65 66 67 68 69 70	24 35 40 48 15 300 70 50 15 9	6,500 11,000 10,000 75,000 4,000 150,000 50,000 50,000 5,000	7,200 14,965 7,040 9,406 7,143 150,000 27,000 16,000 9,000 5,400	1,400 12,000 40,842 8,500 2,500 125,000 29,000 30,000 4,000 1,100	11,800 48,000 48,356 22,130 10,000 325,000 80,000 90,000 18,000 8,125	3,200 21,035 474 4,224 357 50,000 24,000 44,000 5,000 1,625	27.12 43.82 .98 19.09 3.57 15.38 30.00 48.88 27.77 20.00
71 72 73 74 75 76 77 78 79 80	20 34 50 24 75 32 10 38 250 70	60,000 20,000 20,000 20,000 120,000 30,000 4,000 15,000 200,000 300,000	14,350 22,500 32,000 13,702 40,346 17,500 5,000 11,440 113,700 39,387	34,000 12,000 21,000 21,069 48,000 33,200 4,000 25,000 86,500 38,275	60,000 45,000 60,000 43,000 94,300 57,900 12,500 37,000 245,700 117,567	$\begin{array}{c} 11,650 \\ 10,500 \\ 7,000 \\ 8,229 \\ 5,954 \\ 7,200 \\ 3,500 \\ 560 \\ 45,500 \\ 39,905 \end{array}$	19.41 23.33 11.67 19.13 6.31 12.43 28.00 1.51 18.51 33.94
81 82 83 84 85 86 87 88 89	25 27 50 75 53 155 32 12 8 350	150,000 25,000 10,000 75,000 30,000 606,546 75,000 5,000 3,000 300,000	11,596 10,670 12,000 30,000 23,520 87,098 15,000 7,000 6,500 240,000	6,700 27,000 10,000 23,000 15,980 129,179 45,000 3,000 2,500 240,000	50,000 50,000 30,000 84,500 49,650 279,503 75,000 10,500 14,900 480,000	31,704 12,330 8,000 31,500 10,150 63,226 15,000 500 5,900	63.40 24.66 26.66 37.27 20.44 22.62 20.00 4.76 39.59
91 92 93 94 95 96 97 98 99	10 8 100 20 20 9 65 8 100	6,000 8,000 100,987 200,000 10,000 5,000 75,000 5,000 335,000 10,000	7,000 5,200 72,976 12,000 10,590 8,000 36,000 5,200 66,267 7,456	5,000 5,000 97,770 30,000 2,191 5,028 45,000 2,600 104,702 7,431	18,000 15,000 184,467 65,000 17,442 17,250 100,000 218,200 20,237	6,000 4,800 13,721 23,000 4,661 4,222 19,000 4,200 47,231 5,350	33.33 32.00 7.44 35.38 26.72 24.47 19.00 35.00 21.64 26.43
101 102 103 104 105 106 107 108 109 110	85 26 15 15 10 15 9 35 45 75	30,000 18,000 20,000 40,000 8,000 15,000 18,000 30,000 65,000	33,700 12,000 11,500 9,000 6,240 11,700 6,558 15,863 21,300 45,000	35,000 45,000 15,500 60,000 2,400 4,000 3,270 79,370 26,650 10,000	80,000 71,000 29,100 120,000 11,500 20,000 20,700 100,000 66,700 50,000	11,300 14,000 2,100 51,000 2,860 4,300 10,872 4,767 18,750 -5,000	$\begin{array}{c} 14.12 \\ 19.72 \\ 7.21 \\ 42.50 \\ 24.87 \\ 21.50 \\ 52.51 \\ 4.76 \\ 28.11 \\ -10.00 \end{array}$

### MACHINES AND MACHINERY — Continued.

Estimated interest and expenses.										
Second   S			74,44	oo 4⊒	1 1/4	12.5	1	±	=	
Second   S			1 8	ge	e Se E	20 5	5.5	3,0	25	
Second   S			st st	ra se	Se nt	. 92 1	6.3	7.6	ě	T
Second   S	Estimated.		4 5	೭೯	1 88	o o o	<u> </u>	11 11	윤니	S .
\$\begin{array}{c} \begin{array}{c} \begi	Estimated	Not most	0 5	0.7	0 0 0		<u>8</u> 8	ea	0.3	2
\$\begin{array}{c} \begin{array}{c} \begi	interest and	_	£ .	28	L see	f je	l o	e'y.	2000	SH
\$\begin{array}{c} \begin{array}{c} \begi		or loss.	ta o ta	c o ta	200	o ta	ည့် e	9, č	5 8 5	3
\$\begin{array}{c} \begin{array}{c} \begi	expenses.		5-5	du	1 H 1 H 1 H 1 H 1 H 1 H 1 H 1 H 1 H 1 H	e tite	ap t 1	ag	2 E E	m
\$\begin{array}{c} \begin{array}{c} \begi			5 % 2	5.5.5	2 4 4	5.2.5	l el	io er	9 3 3	72
\$\begin{array}{c} \begin{array}{c} \begi			252	222	4 6 6	252,5	<u>&gt;</u> ₽	) ā	535	(5)
24,307 21,412 31.01 31.07 41.67 41.67 41.67 41.67 41.67 41.69 12.68 1,323 166 00 515 60  1,570 1,630 11.86 61.02 13.31 13.81 491 67 00 300 61 5,460 15.575 25.00 31.18 11.37 32.45 1,371 445 00 427 62 62 61,436 -4.962 81.46 14.56 11.24 -10.26 1,208 -1.24 00 176 63 6,713 -2.489 38.41 42.50 30.33 -11.24 461 -51 00 195 64 1,240 -883 25.00 71.43 12.40 -8.83 666 -58 00 476 65 41,500 8.500 38.46 46.16 12.77 2.61 1,083 28 00 5500 66 14,000 19,000 38.25 33.75 17.50 12.50 1,142 142 142 00 385 67 12,000 32.900 33.34 17.78 13.33 35.55 1,800 640 00 320 68 4,800 200 22.23 50.00 26.66 1.11 1,200 13 00 650 60 1,113 512 13.54 66.64 13.70 6.30 902 56 00 6500 70 9,600 2,050 56.67 23.92 16.00 3.41 3,000 102 00 717 71 6,700 4.800 26.67 50.00 12.66 10.67 1,333 141 00 616 72 7,200 -200 35.00 53.03 13.87 12.79 6.34 1,791 13.20 0 570 74 16,630 -10,676 50 90 42.79 17.63 -11.32 1,257 -142 00 537 7,590 -390 57.34 30.23 13.10 -67 1,899 -12 00 537 74 4,600 -4,001 67.57 30.92 12.03 13.00 500 70 14.600 -4,001 67.57 30.92 12.43 10.09 73 36,570 8,930 37.34 30.23 13.10 -67 1,899 -12 00 546 76 1,490 17.70 4 13.40 67.57 30.92 12.43 10.09 73 36,570 10.148 25.56 33.50 25.13 8.63 1,679 144 00 565 80 14.00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 12.00 14.66 600 88 00 440 00 33.34 40.00 12.00 14.66 600 88 00 440 00 33.34 40.00 12.00 14.66 600 88 00 440 00 33.34 40.00 12.00 14.66 600 88 00 440 84 64.40 13.34 40.00 12.00 14.66 600 88 00 440 84 64.40 14.50 13.34 40.00 12.00 14.66 600 88 00 440 84 64.40 14.40 00			1 —			-	1 -	7	.4	
24,307 21,412 31.01 31.07 41.67 41.67 41.67 41.67 41.67 41.69 12.68 1,323 166 00 515 60  1,570 1,630 11.86 61.02 13.31 13.81 491 67 00 300 61 5,460 15.575 25.00 31.18 11.37 32.45 1,371 445 00 427 62 62 61,436 -4.962 81.46 14.56 11.24 -10.26 1,208 -1.24 00 176 63 6,713 -2.489 38.41 42.50 30.33 -11.24 461 -51 00 195 64 1,240 -883 25.00 71.43 12.40 -8.83 666 -58 00 476 65 41,500 8.500 38.46 46.16 12.77 2.61 1,083 28 00 5500 66 14,000 19,000 38.25 33.75 17.50 12.50 1,142 142 142 00 385 67 12,000 32.900 33.34 17.78 13.33 35.55 1,800 640 00 320 68 4,800 200 22.23 50.00 26.66 1.11 1,200 13 00 650 60 1,113 512 13.54 66.64 13.70 6.30 902 56 00 6500 70 9,600 2,050 56.67 23.92 16.00 3.41 3,000 102 00 717 71 6,700 4.800 26.67 50.00 12.66 10.67 1,333 141 00 616 72 7,200 -200 35.00 53.03 13.87 12.79 6.34 1,791 13.20 0 570 74 16,630 -10,676 50 90 42.79 17.63 -11.32 1,257 -142 00 537 7,590 -390 57.34 30.23 13.10 -67 1,899 -12 00 537 74 4,600 -4,001 67.57 30.92 12.03 13.00 500 70 14.600 -4,001 67.57 30.92 12.43 10.09 73 36,570 8,930 37.34 30.23 13.10 -67 1,899 -12 00 546 76 1,490 17.70 4 13.40 67.57 30.92 12.43 10.09 73 36,570 10.148 25.56 33.50 25.13 8.63 1,679 144 00 565 80 14.00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 12.00 14.66 600 88 00 440 00 33.34 40.00 12.00 14.66 600 88 00 440 00 33.34 40.00 12.00 14.66 600 88 00 440 00 33.34 40.00 12.00 14.66 600 88 00 440 84 64.40 13.34 40.00 12.00 14.66 600 88 00 440 84 64.40 14.50 13.34 40.00 12.00 14.66 600 88 00 440 84 64.40 14.40 00							1	1		1
24,307 21,412 31.01 31.07 41.67 41.67 41.67 41.67 41.67 41.69 12.68 1,323 166 00 515 60  1,570 1,630 11.86 61.02 13.31 13.81 491 67 00 300 61 5,460 15.575 25.00 31.18 11.37 32.45 1,371 445 00 427 62 62 61,436 -4.962 81.46 14.56 11.24 -10.26 1,208 -1.24 00 176 63 6,713 -2.489 38.41 42.50 30.33 -11.24 461 -51 00 195 64 1,240 -883 25.00 71.43 12.40 -8.83 666 -58 00 476 65 41,500 8.500 38.46 46.16 12.77 2.61 1,083 28 00 5500 66 14,000 19,000 38.25 33.75 17.50 12.50 1,142 142 142 00 385 67 12,000 32.900 33.34 17.78 13.33 35.55 1,800 640 00 320 68 4,800 200 22.23 50.00 26.66 1.11 1,200 13 00 650 60 1,113 512 13.54 66.64 13.70 6.30 902 56 00 6500 70 9,600 2,050 56.67 23.92 16.00 3.41 3,000 102 00 717 71 6,700 4.800 26.67 50.00 12.66 10.67 1,333 141 00 616 72 7,200 -200 35.00 53.03 13.87 12.79 6.34 1,791 13.20 0 570 74 16,630 -10,676 50 90 42.79 17.63 -11.32 1,257 -142 00 537 7,590 -390 57.34 30.23 13.10 -67 1,899 -12 00 537 74 4,600 -4,001 67.57 30.92 12.03 13.00 500 70 14.600 -4,001 67.57 30.92 12.43 10.09 73 36,570 8,930 37.34 30.23 13.10 -67 1,899 -12 00 546 76 1,490 17.70 4 13.40 67.57 30.92 12.43 10.09 73 36,570 10.148 25.56 33.50 25.13 8.63 1,679 144 00 565 80 14.00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 12.00 14.66 600 88 00 440 00 33.34 40.00 12.00 14.66 600 88 00 440 00 33.34 40.00 12.00 14.66 600 88 00 440 00 33.34 40.00 12.00 14.66 600 88 00 440 84 64.40 13.34 40.00 12.00 14.66 600 88 00 440 84 64.40 14.50 13.34 40.00 12.00 14.66 600 88 00 440 84 64.40 14.40 00	\$2,080	\$920	52.64	31.58	10.94	4.84	\$1.055	\$51 00	\$333	56
24,307 21,412 31.01 31.07 41.67 41.67 41.67 41.67 41.67 41.69 12.68 1,323 166 00 515 60  1,570 1,630 11.86 61.02 13.31 13.81 491 67 00 300 61 5,460 15.575 25.00 31.18 11.37 32.45 1,371 445 00 427 62 62 61,436 -4.962 81.46 14.56 11.24 -10.26 1,208 -1.24 00 176 63 6,713 -2.489 38.41 42.50 30.33 -11.24 461 -51 00 195 64 1,240 -883 25.00 71.43 12.40 -8.83 666 -58 00 476 65 41,500 8.500 38.46 46.16 12.77 2.61 1,083 28 00 5500 66 14,000 19,000 38.25 33.75 17.50 12.50 1,142 142 142 00 385 67 12,000 32.900 33.34 17.78 13.33 35.55 1,800 640 00 320 68 4,800 200 22.23 50.00 26.66 1.11 1,200 13 00 650 60 1,113 512 13.54 66.64 13.70 6.30 902 56 00 6500 70 9,600 2,050 56.67 23.92 16.00 3.41 3,000 102 00 717 71 6,700 4.800 26.67 50.00 12.66 10.67 1,333 141 00 616 72 7,200 -200 35.00 53.03 13.87 12.79 6.34 1,791 13.20 0 570 74 16,630 -10,676 50 90 42.79 17.63 -11.32 1,257 -142 00 537 7,590 -390 57.34 30.23 13.10 -67 1,899 -12 00 537 74 4,600 -4,001 67.57 30.92 12.03 13.00 500 70 14.600 -4,001 67.57 30.92 12.43 10.09 73 36,570 8,930 37.34 30.23 13.10 -67 1,899 -12 00 546 76 1,490 17.70 4 13.40 67.57 30.92 12.43 10.09 73 36,570 10.148 25.56 33.50 25.13 8.63 1,679 144 00 565 80 14.00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 12.00 14.66 600 88 00 440 00 33.34 40.00 12.00 14.66 600 88 00 440 00 33.34 40.00 12.00 14.66 600 88 00 440 00 33.34 40.00 12.00 14.66 600 88 00 440 84 64.40 13.34 40.00 12.00 14.66 600 88 00 440 84 64.40 14.50 13.34 40.00 12.00 14.66 600 88 00 440 84 64.40 14.40 00	86.036	45.707	63.94	30.53	11 79	-6 26	2 230	139_00		57
24,307 21,412 31.01 31.07 41.67 41.67 41.67 41.67 41.67 41.69 12.68 1,323 166 00 515 60  1,570 1,630 11.86 61.02 13.31 13.81 491 67 00 300 61 5,460 15.575 25.00 31.18 11.37 32.45 1,371 445 00 427 62 62 61,436 -4.962 81.46 14.56 11.24 -10.26 1,208 -1.24 00 176 63 6,713 -2.489 38.41 42.50 30.33 -11.24 461 -51 00 195 64 1,240 -883 25.00 71.43 12.40 -8.83 666 -58 00 476 65 41,500 8.500 38.46 46.16 12.77 2.61 1,083 28 00 5500 66 14,000 19,000 38.25 33.75 17.50 12.50 1,142 142 142 00 385 67 12,000 32.900 33.34 17.78 13.33 35.55 1,800 640 00 320 68 4,800 200 22.23 50.00 26.66 1.11 1,200 13 00 650 60 1,113 512 13.54 66.64 13.70 6.30 902 56 00 6500 70 9,600 2,050 56.67 23.92 16.00 3.41 3,000 102 00 717 71 6,700 4.800 26.67 50.00 12.66 10.67 1,333 141 00 616 72 7,200 -200 35.00 53.03 13.87 12.79 6.34 1,791 13.20 0 570 74 16,630 -10,676 50 90 42.79 17.63 -11.32 1,257 -142 00 537 7,590 -390 57.34 30.23 13.10 -67 1,899 -12 00 537 74 4,600 -4,001 67.57 30.92 12.03 13.00 500 70 14.600 -4,001 67.57 30.92 12.43 10.09 73 36,570 8,930 37.34 30.23 13.10 -67 1,899 -12 00 546 76 1,490 17.70 4 13.40 67.57 30.92 12.43 10.09 73 36,570 10.148 25.56 33.50 25.13 8.63 1,679 144 00 565 80 14.00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 17,704 13.40 00 12.00 14.66 600 88 00 440 00 33.34 40.00 12.00 14.66 600 88 00 440 00 33.34 40.00 12.00 14.66 600 88 00 440 00 33.34 40.00 12.00 14.66 600 88 00 440 84 64.40 13.34 40.00 12.00 14.66 600 88 00 440 84 64.40 14.50 13.34 40.00 12.00 14.66 600 88 00 440 84 64.40 14.40 00	91 100	50 100		52.00	16.53	0.00	1,001		591	58
24,307   21,142   34.01   35.95   14.46   12,58   1,323   166 00   515   60	1.000	-50,100	17.07	41.05	15.00	1.00	1,001	-91 00	070	
24,307   21,142   34.01   35.95   14.46   12,58   1,323   166 00   515   60	1,800	200	41.67	41.67	19.00	1.66	600	10 00	250	
1,570	24,307	21,142	34.01	38.95	14.46	12.58	1,323	166 00	515	60
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		· ·					1			
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	1 570	1.630	11.86	61.02	13 31	13.81	401	67.00	300	61
1,240	5 400	15 575	05.00	21.10	11.07		1 071		407	
1,240	0,400	19,979	25.00	91.19	11.07	32.40	1,3/1	440 00	427	02
1,240	<b>5,4</b> 36	<del>-4,962</del>	84.46	14.56	11.24		1,208	-124 00	176	
1,240	6,713	-2.489	38.41	42.50	30.33	-11.24	461	51 00	195	64
44,500         10,000         36,25         33,75         17.50         12,150         1,142         142 00         385         67           12,000         32,000         33,34         17.78         13,33         35,55         1,800         640 00         320         68           4,800         290         22,23         50,00         26,66         1.11         1,200         13 00         600         69           9,600         2,050         56,67         23.92         16.00         3.41         3,000         102 00         717         71           5,700         4,800         26,67         50.00         12.66         10.67         1,323         141 00         616         72           7,200         -200         35.00         53.33         12.70         6.34         1,791         113 00         570         74           1,630         2,729         49.00         31.87         12.79         6.34         1,791         113 00         570         74           1,630         -10,676         50.90         42.79         17.63         -11.32         1,257         -142 00         537         75         7,590         -300         53.53         30.31	1 240	883	25.00	71.43	19.40	_ 8.83	666	58 00	476	65
1,113	41 500	000	20.00	40.10	10.77	0.00	1 000	-00 00	=00	
1,113	41,000	8,000	35.40	40.10	12.77	2.01	1,083	28 00	900	00
1,113	14,000	10,000	36.25	33.75	17.50	12.50	1,142	142 00	385	67
1,113	12,000	32,000	33.34	17.78	13.33	35.55	1.800	640 00	320	68
$\begin{array}{c} 9,600 \\ 5,700 \\ 4,800 \\ 2,050 \\ 56,67 \\ 50,00 \\ 4,800 \\ 26,67 \\ 50,00 \\ 200 \\ 35,00 \\ 35,00 \\ 35,00 \\ 35,00 \\ 2,729 \\ 49,00 \\ 31.87 \\ 12.79 \\ 63.34 \\ 12.90 \\ -33 \\ 12.90 \\ -33 \\ 12.90 \\ -33 \\ 12.90 \\ -33 \\ 12.90 \\ -33 \\ 12.90 \\ -34 \\ 0.634 \\ 1,791 \\ 113 \\ 00 \\ 577 \\ -74 \\ 0.640 \\ -33 \\ 1,200 \\ -4 \\ 00 \\ 640 \\ 73 \\ 75 \\ -142 \\ 00 \\ 537 \\ 75 \\ -75 \\ 010 \\ -200 \\ 35.00 \\ 35.00 \\ 35.00 \\ 35.00 \\ 35.33 \\ 312.00 \\ -33 \\ 12.90 \\ -33 \\ 12.90 \\ -33 \\ 11.32 \\ -327 \\ -142 \\ 00 \\ 537 \\ -75 \\ -75 \\ -142 \\ 00 \\ 537 \\ -75 \\ -75 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -70 \\ -76 \\ -70 \\ -76 \\ -70 \\ -76 \\ -70 \\ $	4 800	200	99 93	50.00	26.66	1 11	1 200		600	
$\begin{array}{c} 9,600 \\ 5,700 \\ 4,800 \\ 2,050 \\ 56,67 \\ 50,00 \\ 4,800 \\ 26,67 \\ 50,00 \\ 200 \\ 35,00 \\ 35,00 \\ 35,00 \\ 35,00 \\ 2,729 \\ 49,00 \\ 31.87 \\ 12.79 \\ 63.34 \\ 12.90 \\ -33 \\ 12.90 \\ -33 \\ 12.90 \\ -33 \\ 12.90 \\ -33 \\ 12.90 \\ -33 \\ 12.90 \\ -34 \\ 0.634 \\ 1,791 \\ 113 \\ 00 \\ 577 \\ -74 \\ 0.640 \\ -33 \\ 1,200 \\ -4 \\ 00 \\ 640 \\ 73 \\ 75 \\ -142 \\ 00 \\ 537 \\ 75 \\ -75 \\ 010 \\ -200 \\ 35.00 \\ 35.00 \\ 35.00 \\ 35.00 \\ 35.33 \\ 312.00 \\ -33 \\ 12.90 \\ -33 \\ 12.90 \\ -33 \\ 11.32 \\ -327 \\ -142 \\ 00 \\ 537 \\ -75 \\ -75 \\ -142 \\ 00 \\ 537 \\ -75 \\ -75 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -70 \\ -76 \\ -70 \\ -76 \\ -70 \\ -76 \\ -70 \\ $	1 110		19.54	CC 4C	10.70	0.00	1,200			
$\begin{array}{c} 9,600 \\ 5,700 \\ 4,800 \\ 2,050 \\ 56,67 \\ 50,00 \\ 4,800 \\ 26,67 \\ 50,00 \\ 200 \\ 35,00 \\ 35,00 \\ 35,00 \\ 35,00 \\ 2,729 \\ 49,00 \\ 31.87 \\ 12.79 \\ 63.34 \\ 12.90 \\ -33 \\ 12.90 \\ -33 \\ 12.90 \\ -33 \\ 12.90 \\ -33 \\ 12.90 \\ -33 \\ 12.90 \\ -34 \\ 0.634 \\ 1,791 \\ 113 \\ 00 \\ 577 \\ -74 \\ 0.640 \\ -33 \\ 1,200 \\ -4 \\ 00 \\ 640 \\ 73 \\ 75 \\ -142 \\ 00 \\ 537 \\ 75 \\ -75 \\ 010 \\ -200 \\ 35.00 \\ 35.00 \\ 35.00 \\ 35.00 \\ 35.33 \\ 312.00 \\ -33 \\ 12.90 \\ -33 \\ 12.90 \\ -33 \\ 11.32 \\ -327 \\ -142 \\ 00 \\ 537 \\ -75 \\ -75 \\ -142 \\ 00 \\ 537 \\ -75 \\ -75 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -76 \\ -70 \\ -76 \\ -70 \\ -76 \\ -70 \\ -76 \\ -70 \\ $	1,110	512	19.04	00.40	13.70	0.30	902	90 00	000	10
$\begin{array}{c} 7,200 \\ 5,500 \\ 2,729 \\ 49,00 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.87 \\ 31.300 \\ 31.87 \\ 12.79 \\ 31.300 \\ 31.87 \\ 12.79 \\ 31.300 \\ 31.87 \\ 12.79 \\ 31.300 \\ 31.87 \\ 31.300 \\ 31.87 \\ 31.300 \\ 31.87 \\ 31.300 \\ 31.87 \\ 31.300 \\ 31.800 \\ 31.800 \\ 31.87 \\ 31.300 \\ 31.800 \\ 3$							1			
$\begin{array}{c} 7,200 \\ 5,500 \\ 2,729 \\ 49,00 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.87 \\ 31.300 \\ 31.87 \\ 12.79 \\ 31.300 \\ 31.87 \\ 12.79 \\ 31.300 \\ 31.87 \\ 12.79 \\ 31.300 \\ 31.87 \\ 31.300 \\ 31.87 \\ 31.300 \\ 31.87 \\ 31.300 \\ 31.87 \\ 31.300 \\ 31.800 \\ 31.800 \\ 31.87 \\ 31.300 \\ 31.800 \\ 3$	9,600	2.050	56.67	23.92	16.00	3,41	3.000	102 00	717	71
$\begin{array}{c} 7,200 \\ 5,500 \\ 2,729 \\ 49,00 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.630 \\ 31.87 \\ 12.79 \\ 12.87 \\ 31.300 \\ 31.87 \\ 12.79 \\ 31.300 \\ 31.87 \\ 12.79 \\ 31.300 \\ 31.87 \\ 12.79 \\ 31.300 \\ 31.87 \\ 31.300 \\ 31.87 \\ 31.300 \\ 31.87 \\ 31.300 \\ 31.87 \\ 31.300 \\ 31.800 \\ 31.800 \\ 31.87 \\ 31.300 \\ 31.800 \\ 3$	5 700	4,800	26.67	50.00	12.66	10.67	1 393			72
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	7,000	1,000		50.00	12.00	10.07	1,020	1 1 00		70
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	7,200	-200			12.00	55	1,200	<del>-4</del> 00		10
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	5,500	2,729	49.00	31.87	12.79	6.34	1,791	113 00	570	74
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	16,630	10.676	50 90	42.79	17.63	11.32	1.257	142_00	537	75
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	7 590	390	57 34	30.23	13 10	67	1 800	12_00	546	76
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	1,000	9.010	20.00	10.00	11.00	10.00	1,000	201 00		177
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	1,490	2,010	32.00	40.00	11.92		1,200	201 00	500	11
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	4,600	4,040	67.57	30.92	12.43	<b>—10.92</b>	973			78
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	36,570	8.930	35.21	46.28	14.88	3.63	982	35 00	454	79
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	29 757	10 148	32.56	33.50	25.31	8.63	1 679			80
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	20,101	10,110	02.00	00.00	20.01	0 00	1,010	111 00	002	00
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	11.000	17 704	10 10	00.00	90.00	95 (0	0.000	700.00	4.00	0.1
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		17,704					2,000			
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	6,500	5,830	54.00	21.34	13.00	11.66	1,851	215 00		
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	3.600	4.400	33.34	40.00	12.00	14.66	600	88 00	240	83
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	12 950	18 550	97 99	35.51	15.39	21.95	1 126	247 00		
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	6,705	2 205	20.10	47.97	19.60		026			
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	0,700	0,000	32 19	47.07	10.02	0.82	900	05 00		
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	64,343	-1,117	46.22	31.16	23.02	40	1,803	-7 20	961	86
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	12,000	3,000	60.00	20 00	16.00	4.00	2,343	93 00	468	87
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	1.350	850	28.57	66 67	12.85	-8.09	875	-70.00	583	88
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	1,670	4 920	16.78	42.62	11.90	98 30	1 860	598 00	819	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	1,070	4,200			11.20		1 002	100 00		
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	66,000	-66,000	90.00	a0.00	13.75	-13.70	1,371	188 00	680	90
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$										
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	2,160	3,840	27.78	38.89	12.00	21.33	1,800	384 00		
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	1.980	2.820	33.33	34.67	13.20	18.80	1.875	352 00		
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	24 506	10.785		30.56	13 28	-5.84	1 844	_107_00	720	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	10.500	4.500	10.10	10 40	00.40	0.04	2,071	-107 00	000	0.1
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	18,500	4,000				6.92	3,250	220 00	600	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	2,344	2,317	12.56		13.44	13.28	872			
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	2.025	2.197	29.15		11.74	12.73	1,916	244 00	888	96
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	14 500	4,500	45.00	36.00	14.50	4.50	1 538	69 00		
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	1.500	9.700	91.07	49.99	10.50	90.50	1,500	227 00	650	00
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	1,000	2,700	47.07	40.00	12.00	22.00	1,000	50 00		
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	41,920	116,6	47.99	30.37	19.21	2.43	2,182	53 00	662	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	2,624	2,726	36.72	36.85	12.86	13.47	1,686	227 00	621	100
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	, -	,								
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	9.800	1.500	43.75	49 12	19 95	1.87	9.11	17.00	396	101
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	0,000	T,000	40.70	10.00	11.70	1.01	0.790	17 00		
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	8,180	5,820	03.38	10 90	11.02	8.20	2,730	223 00	461	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	4,110	-2,010	53.27	39.52	14.12	6.91	1,940	-134 00	766	103
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	14,400	36,600	50.00	7.50	12.00	30.50	8.000	2,440 00		
2,900   1,400   20,00   58,50   14,50   7,00   1,333   93 00   780   106 3,150   7,722   15,80   31 69   15,21   37,30   2,300   858 00   728   107 11,800   -7,033   79,37   15,87   11,80   -7,04   2,857   -200 00   453   108	1,630	1 230	20.87	54 26	14 17	10.70	1 150 (	123 00		
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	0.000	1,400	20.07	50.50	14.50	7.00	1,100	02 00	700	100
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	2,900	1,400	20.00	99.90	14.00	7.00	1,333		780	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	3,150	7,722	15.80	31 69	15.21	37.30	2,300		728	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	11,800	-7.033	79.37	15.87	11.80	-7.04	2.857	-200 00	453	108
11,000   -16,000   20.00   90.00   22.00   -32.00   1,666   -213 00   600   110	10.570	8 180	39.96	31.93	15.84	12.27	1 189		473	109
11,000   -10,000   20.00   50.00   22.00   -52.00   000   -218 00   000   110	11,000	16,000		00.00	22 00	22.00	666	212 00	600	
	11,000	-10,000	20.00	50.00	42.00	-02,00	000	213 00	000	110
					1					

### MACHINES AND MACHINERY — Concluded.

- A							
ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
111 112 113 114 115 116 117 118 119 120	16 10 18 10 12 15 16 8 30 118	\$50,000 10,000 8,000 7,000 5,000 20,000 5,000 25,000 10,000	\$10,000 7,000 10,500 7,500 9,560 7,000 6,500 6,000 15,600 46,335	\$1,000 3,873 4,000 2,100 3,750 5,000 10,000 1,600 30,000 224,638	\$50,000 19,000 20,000 11,890 14,746 15,000 22,000 9,000 60,000 382,306	\$39,000 8,127 5,500 2,290 1,436 3,000 5,500 1,400 11,400 111,333	78.00 42.77 27.50 19.26 9.74 20.00 25.00 15.55 24.00 29.12
121 122 123 124 125 126 127 128 129 130	12 30 18 12 8 10 300 125 155 18	25,000 50,000 2,500 7,000 10,000 5,000 500,000 100,000 150,000 8,000	10,800 16,500 12,000 10,000 6,000 5,460 152,020 65,000 93,347 5,000	3,600 30,000 3,000 3,000 2,000 7,000 275,294 80,000 209,825 4,890	17,000 56,000 18,000 15,000 16,000 15,400 769,042 200,000 364,574 10,000	2,600 9,500 3,000 2,000 8,000 2,940 341,728 55,000 61,402 200	15.29 16.96 16.66 13.33 50.00 19.09 44.43 27.50 16.84 2.00
131 132 133 134 135 136 137 138 139	45 265 60 21 51 150 760 75 170 40	35,000 484,101 15,000 80,000 200,000 150,000 700,000 100,000 500,000 60,000	20,717 152,628 30,000 12,000 40,000 100,000 295,500 45,000 96,000 26,600	65,020 60,000 32,000 70,000 350,000 80,000 410,500 100,000 45,000	86,336 299,265 70,317 100,000 454,187 213,000 850,500 173,500 450,000 90,000	599 86,637 8,317 18,000 64,187 33,000 144,500 28,500 209,000 18,400	.69 28.95 11.83 18.00 14.13 15.49 16.99 16.42 46.44 20.44
141 142 143 144 145 146 147 148 149	200 200 50 120 561 56 44 44 325 12	75,000 140,000 50,000 45,000 200,000 21,000 45,000 180,000 425,000 15,000	75,250 100,000 25,000 40,000 180,000 29,500 16,092 32,000 167,167 6,500	170,230 80,000 25,000 100,000 90,000 40,500 30,000 169,000 350,000 4,000	323,450 200,000 60,000 170,000 300,000 108,000 61,500 212,000 621,517 22,000	77,970 20,000 10,000 30,000 30,000 38,000 15,408 11,100 104,350 11,500	24.10 10.00 16.66 17.64 10.00 35.18 25.05 5.18 16.79 52.27

#### METALS AND METALLIC GOODS.

1	25	\$15,000	\$8,000	\$10,000	\$20,000	\$2,000	10.00
3	100	12,000 15,000	8,690 42,000	14,042 80,000	24,872 140,000	2,140 18,000	8.60 12.85
5 6	$\begin{vmatrix} 40 \\ 12 \\ 30 \end{vmatrix}$	30,000 6,500 40,000	19,800 5,000 12,154	$\begin{array}{c c} 45,000 \\ 1,500 \\ 9,446 \end{array}$	$ \begin{array}{c c} 70,000 \\ 8,000 \\ 23,000 \end{array} $	5,200 1,500 1,400	7.42 18.75 6.08
7	196 145	85,000 100,000	83,000 58,000	126,000 67,000	240,000 138,000	31,000 13,000	$^{12.92}_{9.42}$
9 10	100	175,000 20,000	64,000	366,100 6,000	460,000 13,800	29,900 1,200	6.50 8.69

#### MACHINES AND MACHINERY - Concluded.

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$8,000 2,500 2,480 1,609 1,775 1,800 3,400 1,200 7,500	\$31,000 5,627 3,020 681 339 1,200 2,100 200 6,900	2.00 20.39 20.00 17.66 25.43 33.33 45.45 17.78 50.00	20.00 36.84 52.50 63.08 64.83 46.67 29.55 66.67 26.00	16.00 13.15 12.40 13.53 12.03 12.00 15.45 13.33 11.50	62 00 29.62 15.10 5.73 -2.29 8.00 9.55 2.22 12.50	\$3,125 1,900 1,111 1,189 1,228 1,000 1,375 1,125 2,000	\$1,937 00 562 00 167 00 68 00 -28 00 80 00 131 00 25 00 230 00	\$625 700 583 750 796 466 406 750 520	111 112 113 114 115 116 117 118 119
3,200 8,600 1,950 1,920 2,200	72,502 600 900 1,050 80 5,800	58.76 21.18 53.57 16.67 20.00 12.50	63.53 29.47 66.67 66.67 37.50	10.15 18.82 15.35 10.83 12.80 13.75	18.97 -3.53 1.61 5.83 .53 36.25	1,416 1,866 1,000 1,250 2,000	-50 00 30 00 58 00 6 66 725 00	900 550 666 833 750	120 121 122 123 124 125
1,840 106,904 26,000 45,457 1,480	1,100 234,824 29,000 15,945 —1,280	45.46 35.80 40.00 57.55 48.00	35.45 19.77 32.50 25.61 50.00	11.94 13.90 13.00 12.46 14.80	7.15 30.53 14.50 4.38 -12.80	1,540 2,563 1,600 2,352 555 1,918	110 00 782 00 232 00 102 00 -71 00	546 506 520 602 277 460	126 127 128 129 130
[58,973 7,932 14,800 57,419 30,300 127,050 23,350	27,664 385 3,200 6,768 2,700 17,450 5,150	20.05 45.50 70.00 77.06 37.56 48.27 57.64	51.00 42.67 12.00 8.81 46.95 34.74 25.94	19.71 11.28 14.80 12.64 14.22 14.94 13.45	9.24 .55 3.20 1.49 1.27 2.05 2.97	1,129 1,171 4,761 8,905 1,420 1,119 2,313 2,647	104 00 6 41 152 00 132 00 18 00 22 00 68 00	575 500 571 784 666 388 600	132 133 134 135 136 137 138
75,000 12,600 36,845 28,400 9,000 19,700 42,000	134,000 5,800 41,125 -8,400 1,000 10,300 -12,000	52.63 40.00 41.67 58.83 30.00	21.34 29.56 23.27 50.00 41.67 23.53 60.00	16.67 14.00 11.39 14.20 15.00 11.58 14.00	29.77 6.44 12.71 -4.20 1.66 6.06 -4.00	2,647 2,250 1,617 1,000 1,200 1,416 534	788 00 145 00 205 00 -42 00 50 00 85 00 -21 00	564 665 376 500 500 333 320	139 140 141 142 143 144 145.
12,060 8,850 32,000 87,652 3,100	25,940 6,558 -21,000 16,698 8,400	37.50 48.78 79.72 56.31 18.18	27.32 26.17 15.10 26.90 29.55	11.16 14.39 15.09 14.10 14.09	24.02 10.66 9.91 2.69 38.18	1,928 1,397 4,818 1,912 1,833	463 00 149 00 -477 00 51 00 700 00	526 365 727 514 541	146 147 148 149 150

## METALS AND METALLIC GOODS.

\$2,900 3,207 14,900 8,800 1,190 4,700 29,100 19,800 56,500	-\$900 -1,067 3,100 -3,600 -3,300 1,900 -6,800 -26,600	50.00 56.46 57.15 64.29 18.75 41.07 52.50 48.55 79.59	40.00 39.94 30.00 28.29 62.50 52.84 34.58 42.03 13.91	14 50 12.88 10.64 12.57 14.88 20.44 12.13 14.34 12.28	-4.50 -4.28 2 21 -5.15 3.87 -14.35 -4.92 -5.78	\$800 1,243 1,400 1,750 666 766 1,224 951 4,600	-\$36 00 -53 00 31 00 -90 00 -25 00 -110 00 9 69 -46 00 -266 00	\$320 434 420 495 416 405 423 400 640	1 2 3 4 5 6 7 8 9
56,500 2,580	-26,600 $-1,380$	79.59 43.48	13.91 47.83	12.28 18.69	-5.78 $-10.00$	4,600 1,380	-266 00 -138 00	640 660	10

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
11 12 13 14 15 16 17 18 19 20	11 *60 16 20 18 8 20 10 70 60	\$5,300 10,000 14,000 8,000 10,000 20,000 25,000 15,000 130,000 50,000	\$5,200 5,000 6,000 10,242 6,172 5,454 8,500 5,700 28,874 23,000	\$4,800 75,000 12,000 54,000 12,580 10,000 12,000 12,000 95,400 32,000	\$13,000 95,000 20,000 67,000 25,000 18,000 25,000 23,000 165,702 70,000	\$3,000 15,000 2,000 2,758 6,248 2,546 4,500 5,300 41,428 15,000	23 07 15.79 10.00 4.11 24.99 14.14 18.00 23.04 25.00 21.43
21 22 23 24 25 26 27 28 29 30	7 50 12 16 20 200 16 18 70 20	3,000 75,000 2,000 5,000 25,000 300,000 15,000 40,000 25,000	5,250 26,223 7,000 7,500 18,000 64,123 10,800 7,125 25,000 15,000	8,000 40,117 15,000 25,000 24,500 199,633 21,000 60,000 4,000 17,000	15,000 83,068 25,000 35,000 44,275 361,590 34,000 80,000 55,000 40,000	1,750 16,728 3,000 2,500 1,775 97,834 2,200 12,875 26,000 8,000	11.66 20.14 12.00 7.14 4.01 .27.05 6.47 16.10 47.27 20 00
31 32 33 34 35 36 37 38 39 40	72 75 20 18 10 350 25 25 11 40	50,000 40,000 25,000 5,000 25,000 582,000 59,245 30,000 5,000	26,500 10,000 16,000 10,428 6,000 157,500 11,377 12,000 5,000 18,500	52,375 6,500 75,000 15,000 3,500 100,800 26,828 32,000 10,000 68,226	96,400 20,000 200,000 30,000 12,000 268,750 51,480 58,000 20,000 144,060	17,525 3,500 109,000 4,572 2,500 10,450 13,275 14,000 5,000 57,334	18.17 17.50 54.50 15.24 20.83 3 88 25.78 24.14 25.00 39.80
41 42 43 44 45 46 47 48 49 50	30 10 25 15 25 28 13 10 28 21	145,000 8,000 25,000 20,000 32,000 15,000 10,000 4,500 30,000 25,000	8,000 6,000 9,740 15,000 14,383 11,735 8,000 5,000 13,200 15,000	70,000 7,000 30,000 25,000 35,000 10,000 9,300 20,000 11,860 40,000	108,000 14,000 50,000 50,000 57,132 34,294 22,000 33,000 30,860 60,000	\$0,000 1,000 10,260 10,000 7,749 12,559 4,700 8,000 5,800 5,000	27.78 7.14 20.52 20.00 13.56 36.62 21.36 24.24 18.80 8.33
51 52 53 54 55 56 57 58 59 60	10 50 25 11 36 30 30 76 134 35	11,000 50,000 25,000 25,000 150,000 100,000 10,000 40,000 75,000 8,000	5,000 20,000 10,500 5,800 16,054 15,000 12,000 36,000 44,000 14,400	6,000 65,000 4,000 8,300 140,000 35,000 6,000 30,000 44,000 14,000	15,900 100,000 17,500 21,500 191,000 150,000 24,000 75,000 125,000 35,000	4,000 15,000 3,000 7,400 34,946 100,000 6,000 9,000 37,000 6,600	26.66 15.00 17.14 34.42 18.30 66.67 25.00 12.00 29.60 18.86
61 62 63 64 65	55 75 80 35 70	17,000 75,000 60,000 8,000 25,000	19,000 36,000 25,000 24,000 24,000	$\begin{array}{c} 10,000 \\ 35,000 \\ 25,000 \\ 6,000 \\ 12,000 \end{array}$	30,000 75,000 75,000 40,000 60,000	1,000 4,000 25,000 10,000 24,000	$\begin{array}{c} 3.33 \\ 5.33 \\ 33.33 \\ 25.00 \\ 40.00 \end{array}$

<sup>\*</sup> Public institution.

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of Interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly earnings of each employé.	ESTABLISHMENTS.
		Perc use pro	Perc pai pro	Perc est val	Perc pro val	Avei	Ave	Aver ear em	Est
\$1,618 10,100 2,840 7,180 3,100 4,000 3,200 24,370 10,000	\$1,382 4,900 -840 -4,422 3,148 -454 500 2,100 17,058 5,000	36.93 78.95 60.00 80.60 50.32 55.56 48.00 52.18 57.57 45.71	40.00 5.26 30.00 15.29 24.69 30.30 34.00 24.78 17.43 32.86	12.44 10.63 14.20 10.71 12.40 16.66 16.00 13.91 14.71 14.29	10.63 5.16 -4.20 -6.60 12.59 -2.52 2.00 9.13 10.29 7.14	\$1,181 1,583 1,250 3,350 1,388 2,250 1,250 2,367 1,166	\$125 00 81 00 -52 00 -221 00 -74 00 -56 00 25 00 210 00 243 00 83 00	\$472 83 375 512 342 681 425 570 412 383	11 12 13 14 15 16 17 18 19 20
1,680 12,807 2,620 3,800 5,928 54,159 4,300 8,600 7,900 5,500	70 3,921 380 -1,300 -4,153 43,675 -2,100 4,275 18,100 2,500	53.33 48.29 60.00 71.43 55.34 55.21 61.77 75.00 7 27 42.50	35.00 31.57 28.00 21.43 40.65 17.74 31.77 8.90 45.46 37.50	11.20 15.42 10.48 10.85 13.39 14.97 12.64 10.75 14.36 13.75	.47 4.72 1.52 -3.71 -9.38 12.08 -6.18 5.35 32.91 6.25	2,142 1,661 2,083 2,187 2,213 1,807 2,125 4,444 785 2,000	10 00 78 00 32 00 -81 00 -207 00 218 00 -131 00 237 00 258 00 125 00	750 524 583 468 900 320 675 395 357 750	21 22 23 24 25 26 27 28 29 30
12,640 4,400 21,500 3,300 2,700 61,795 8,703 7,600 2,300 17,406	4,885 -900 87,500 1,272 -200 -51,345 4,572 6,400 2,700 39,928	54.33 32.50 37.50 50.00 29.17 37.51 52.12 55.17 50.00 47.36	27.50 50.00 8.00 34.76 50.00 58.61 22.10 20.69 25.00 12.84	13.11 22.00 10.75 11.00 22.50 22.99 16.90 13.10 11.50 12.08	5.06 -4.50 43.75 4.24 -1.67 -19.11 8.88 11.04 13.50 27.72	1,338 266 10,000 1,666 1,200 767 2,055 2,320 1,818 3,601	$\begin{array}{c} 67\ 00 \\ -12\ 00 \\ 4,375\ 00 \\ 70\ 00 \\ -20\ 00 \\ -146\ 00 \\ 182\ 00 \\ 256\ 00 \\ 245\ 00 \\ 998\ 00 \\ \end{array}$	368 133 800 579 600 450 455 480 454 462	31 32 33 34 35 36 37 38 39 40
19,500 1,880 6,500 6,200 7,633 4,329 2,800 3,570 4,886 7,500	10,500 —880 3,760 3,800 116 8,230 1,900 4,430 914 —2,500	64.81 50.00 60.00 50.00 61.26 29.16 42.27 60.60 38.43 66.67	7.41 42.86 19.48 30.00 25.18 34.22 36.37 15.16 42.77 25.00	18.06 13.42 13.00 12.40 13.36 12.62 12.72 10.81 15.84 12.50	9.72 6.28 7.52 7.60 .20 24.00 8.64 13.43 2.96 4.17	3,600 1,400 2,000 3,333 2,285 1,224 1,692 3,300 1,102 2,857	350 00 -88 00 150 00 253 00 4 64 293 00 146 00 443 00 32 00 -119 00	266 600 389 1,000 575 419 615 500 471 714	41 42 43 44 45 46 47 48 49 50
2,160 13,000 3,250 3,650 28,100 21,000 3,000 9,900 17,000 3,980	1,840 2,000 -250 3,750 6,846 79,000 3,000 -900 20,000 2,620	40.00 65.00 22.86 38.60 73.30 23.33 25.00 40.00 35.20 40.00	33.34 20.00 60.00 26.98 8.40 10.00 50.00 48.00 35.20 41.14	14.40 13.00 18.57 16.98 14.71 14.00 12.50 13.60 11.37	12.26 2 00 -1.43 17.44 3.59 52.67 12.50 -1.20 16.00 7.49	1,500 2,000 700 1,954 5,305 5,000 800 986 932 1,000	184 00 40 00 -10 00 340 00 190 00 2,633 00 100 00 -11 00 149 00 74 00	500 400 420 527 445 500 400 473 328 411	51 52 53 54 55 56 57 58 59 60
4,020 12,000 11,100 4,480 7,500	-3,020 -8,000 13,900 5,520 16,500	33.33 46.67 33.34 15.00 20.00	63.34 48 00 33.33 60.00 40.00	13.40 16.00 14.80 11.20 12.50	$\begin{array}{c} -10.07 \\ -10.67 \\ 18.53 \\ 13.80 \\ 27.50 \end{array}$	545 1,000 937 1,142 857	-54 00 -106 00 173 00 157 00 235 00	345 480 312 685 342	61 62 63 64 65

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
66 67 68 69 70	$   \begin{array}{r}     42 \\     25 \\     51 \\     35 \\     40   \end{array} $	\$30,000 20,000 15,000 16,000 10,000	\$30,000 12,000 20,000 15,000 15,000	\$2,800 15,000 15,000 20,000 15,000	\$78,000 40,000 60,000 40,000 60,000	\$45,200 13,000 25,000 5,000 30,000	57.94 32.50 41.66 12.50 50.00
71 72 73 74 75 76 77 78 79 80	25 35 20 26 108 120 65 26 12 94	10,000 30,000 3,000 8,000 75,000 80,000 20,000 7,500 30,000	18,000 15,000 10,000 12,000 54,000 59,000 27,000 18,000 5,000 52,000	18,000 20,000 7,500 12,000 120,000 133,150 20,000 18,000 3,750 33,000	40,000 45,000 22,000 30,000 200,000 65,000 42,000 13,000	4,000 10,000 4,500 6,000 26,000 7,850 18,000 6,000 4,250 65,000	10.00 22.22 20.45 20.00 13.00 3.92 27.69 14.28 32.69 43.33
81 82 83 84 85 86 87 88 89	110 42 48 65 15 45 45 65 39 10	60,000 25,000 106,000 50,000 4,000 40,000 75,000 40,000 10,000 5,000	59,733 24,000 34,039 25,000 8,000 20,336 22,495 25,000 14,122 6,000	105,000 25,000 40,000 36,000 2,000 22,142 36,864 26,500 20,000 10,000	175,000 60,000 102,000 80,000 12,000 81,782 155,640 80,000 50,000 25,000	10,267 11,000 27,961 19,000 2,000 39,304 96,281 28,500 15,878 9,000	5.86 18.33 27.41 23.75 16.66 48.06 61.86 35.62 31.76 36.00
91 92 93 94 95 96 97 98 99	14 75 63 31 80 30 19 26 75 23	6,000 30,000 50,000 25,000 80,000 4,000 10,000 40,000 20,000 25,000	8,000 30,000 32,327 20,000 39,600 10,000 12,000 15,000 33,000 7,500	10,000 10,000 46,000 25,000 40,000 5,200 20,000 25,000 34,000 15,000	24,000 45,000 100,000 50,000 100 000 24,000 45,000 60,000 75,000 35,000	6,000 5,000 21,673 5,000 20,400 8,800 13,000 20,000 8,000 12,500	25.00 11.11 21.67 10.00 20.40 36.66 28.88 33.33 10 67 35.71
101 102 103 104 105 106 107 108 109 110	50 55 125 549 20 40 11 63 50 77	50,000 25,000 155,000 505,000 10,000 20,000 25,000 100,000 250,000	30,696 13,000 50,000 141,607 7,500 17,422 5,350 25,000 26,227 36,282	40,000 20,000 100,000 319,918 8,000 14,900 5,750 25,600 23,400 185,823	100,000 50,000 175,000 634,100 20,000 38,500 13,300 75,000 97,000 254,461	29,304 17,000 25,000 172,575 4,500 6,178 2,200 25,000 47,373 32,356	29.30 34.00 14.28 27 21 22.50 16.04 16.54 33 33 48.83 12.71
111 112 113 114 115 116 117 118 119 120	100 14 20 100 23 180 35 300 710 163	200,000 12,000 6,000 40,000 5,000 278,395 30,000 360,000 300,000 450,000	40,000 5,500 7,800 36,000 7,900 63,500 20,000 117,919 350,000 60,000	177,200 8,000 12,000 10,000 7,000 146,050 10,000 317,100 225,000 525,000	246,050 20,000 25,000 75,000 24,000 306,200 60,000 607,000 605,000 640,000	28,850 6,500 5,200 29,000 10,000 96,650 30,000 171,981 30,000 55,000	11.72 32.50 20.80 38.66 41.66 31.56 50.00 28.33 4.96 8.59

		ercentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly not profit per employe.	each	ESTABLISHMENTS.
Estimated		Ž d	f w	od od	Jos jo	12 de	ari,	E.F.	EN
interest and	Net profit	e.	0 o	N M	5 1 d	en	yes r el	Average yearly earnings of e employé.	HM
	and loss.	tag of	tag of	of de g	tag	re y	og be	ngs nyé	LIS
expenses.		ercentag used of product.	ne n	an	offt lue	rage ct I	rag	rag	AB]
		Percentage used of product.	pai	erc est val	pro	du	ve	ear	ST
		-	=	1 2	<u></u>	1 4	4	4	- 1
\$9,600	\$35,600	3.59	38.47	19 30	45.64	\$1,857	\$847.00	\$711	66
5,200	7.800	37.50	30.00	12 30 13.00	19.50	1.600	\$847 00 312 00 354 00	480	67
5,200 6,900	7,800 18,100	25.09	33.34	11.50	30.16	1,176	354 00	392	67 68
4,960	40	50.00	33.34 37.50	12.40	39.00	1,176 1,142 1,500	1 14	428 375	69
6,600	23,400	25.00	25.00	11.00	39.00	1,500	585 00	375	70
4,600	600	45.00	45.00	11.50	-1.50	1,600	-24 00	720	71
6,300	3,700	44.45	33.33	14.00	8.22	1.285	105 00	428 500	72
6,300 2,380	2,120	34.09	45.46	10.82	8.22 9.63	1,285 1,100	106 00	500	73
3,480 24,500 24,800	3,700 2,120 2,520	40.00	40 00	11.60	8.40	1.153	96 00	461	74
24,500	1,500	60.00	27.00	12.25 12.40	.75	1,851	13 00	500	75
24,800	-16,950	66.58	29.50	12.40	-8.48	1,666	-141 00	491	76
9,500	8,500	30.77 42.86	41.54 42.86	14.61	13.08	1,000	130 00	415	77
5,400 1,750	600 2,500	28.85	38.46	14.61 12.85 13.46	1 43 19.23	1,615 1,083	23 00 208 00	692 416	72 73 74 75 76 77 78 79
16,800	48,200	22.00	34.67	11.20	32.13	1,595	512 00	553	80
·	·		i						
21,100 7,500	-10,833 3,500	60.00	34.14 40.00	12.05	6.19 5.83	1,590 1,428	-98 00 83 00	543	81
16,560	11,401	39.22	33.37	12.50 16.23 13.75	11.18	2,125	237 00	571 709	82 83
11 000	8,000	45.00	31.25	13.75	10.00	1.230	123 00	384	84
1,440 10,578 20,064	560	16.67	66.67	12.00	4.66	1,230 800	37 00	533	85
10,578	28,726	27.07	24.87	12.93	35.13	1,817	638 00	451	86
20,064	76,217	23.69	14.45	12.89	48.97		1,693 00	499	87
10,400	18,100	33.13	$31.25 \\ 28.24$	13.00	22.62	1,230	278 00 263 00	384	88
5,600 2,800	28,726 76,217 18,100 10,278 6,200	$\frac{40\ 00}{40.00}$	24.00	12.00 12.93 12.89 13.00 11.20 11.20	$20.56 \\ 24.80$	1,230 1,282 2,500	263 00 620 00	362 600	89 90
			33.33	11.50			231 00	571	91
2,760	3,240 —1,300	$\frac{41.67}{22.22}$	66.67	14.00	13.50 $-2.89$	1,713 600	-17 00	400	91
6,300 13,000	8,673	46.00	32.33	13.00	8.67	1.587	137 00	513	93
6,500	-1,500	50.00	40.00	13.00	-3.00	1,587 1,612	-48 00	645	94
14,800	-1,500 5,600	40.00	39.60	14.80	5.60	1,250 800	70 00	495	95
2,640	6,160	21.67	41.67	11.00	25 66	800	205 00	333	96
6,500 14,800 2,640 5,100	7,900	44.45	26.67	11.33	17.55	2,368 2,307	415 00 446 00	631	97 98
8,400 8,700	11,600	41.67 45.33	25.00 44.00	14.00 11.60	19.33 —.93	1,000	446 00 9 33	576 440	99
5,000	$\frac{-700}{7,500}$	42.86	21.43	14.28	21.43	1,521	326 00	326	100
13,000	16,304	40.00	30.70	13.00	16.30	2,000	326 00	613	101
$6,500 \\ 26,800$	10,500	40.00	26.00 28.57	13.00 15.31	21.00 —1.03	909	190 00 —12 00	200 400	102 103
93,710	-1,800 78,865	50.46	22.33	14.78	12.43	1,400 1,155	143 00	257	103
2.600	1,900	40.00	22.33 37.50	13.00	9.50	10,000	95 00	257 375	105
5,650 2,530 9,000	528	38.70	L 45.26	14.67	1.37	962	13 00	435	106
2,530	-330	43.23 33.34	1 40 23	19.02	-2.48	1 200	-30 00 253 00	486	107
9,000	16,000	33.34	33.33	12.00	21.33	1,190	253 00	396	108
15,700 40,446	31,673 —8,090	24.13 73.03	27.04 14.26	16.18 15.89	32.65 -3.18	1,190 1,940 3,304	633 00 105 00	524 471	109
·	1								
36,605	-7,755 3,780	72.02	16.26	14.87	-3.15	2,460	<del>-77</del> 00	400	111
2,720 2,860	2,340	40.00 48.00	27.50 31.20	13.60 11.44	18.90 9.36	1,428	270 00 117 00	392 390	112 113
9.900	19,100	13.34	48.00	13.20	25.46	1,250 750	191 00	360	114
2,700	1 7 300	29.17	29 17	11.25	30.41	1.043	317 00	304	115
47,324	49,326 22,200	$\frac{29.17}{47.70}$	20.74	15.45	16.11	1,701	274 00	352	116
2,700 47,324 7,800 82,300	22,200	16.67	33.33	13.00	37.00	1,701 1,714	634 00	352 571	117
82,300	89,681	52.24 37.19	19.43	13.56	14.77	2,023	298 00	393	118
78,500	-48,500 26,000	37.19	57.85	12.97 $14.21$	-8.01	852	-68 00 $-220 00$	492 368	119 120
91,000	<b>—</b> 36 <b>,</b> 000	82.03	9.38	14.21	-5.62	3,926	-220 00	900	120

		and the second second					
ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
121 122 123 124 125 126 127 128 129 130	88 33 314 58 40 115 300 25 19 60	\$120,000 15,000 350,000 50,000 25,000 175,000 250,000 8,000 5,000 25,000	\$35,000 8,865 130,000 24,120 10,785 54,230 117,903 9,000 13,500 35,574	\$137,000 46,640 400,000 48,790 17,147 79,900 69,070 15,000 9,000 26,939	\$200,000 58,225 550,000 97,432 32,718 161,700 216,392 36,000 24,750 74,017	\$28,000 2,720 20,000 24,522 4,786 27,570 29,419 12,000 2,250 11,504	14.00 4.67 3.63 25.16 14.63 17.05 13.59 33.33 9.09 15.54
131 132 133 134 135 136 137 138 139 140	50 8 50 20 60 20 18 10 100 14	75,000 12,000 26,400 25,000 30,000 12,000 15,000 20,000 125,000 12,000	27,388 5,400 16,000 7,755 30,000 8,235 10,000 5,250 50,000 7,000	85,295 5,000 11,000 6,850 60,000 25,000 20,000 150,000 20,000	160,736 15,000 50,000 15,500 100,000 42,000 35,000 30,000 225,000 30,000	48,053 4,600 23,000 895 10,000 8,765 5,000 4,750 25,000 3,000	29.89 30.66 46.00 5.77 10.00 20.86 14.28 15.83 11.11 10.00
141 142 143 144 145 146 147 148 149	70 125 22 15 60 21 86 605 105 410	50,000 100,000 35,000 43,000 30,000 70,000 70,000 924,408 250,000 250,000	22,000 36,000 15,000 9,000 19,235 10,000 36,000 224,095 51,000 169,000	30,000 21,165 50,000 15,000 37,639 55,000 53,000 565,582 502,420 290,400	75,000 84,660 80,000 30,000 136,407 72,000 112,000 877,757 1,043,000 712,000	23,000 27,495 15,000 6,000 79,533 7,000 23,000 88,080 489,580 252,600	30.66 32.47 18.75 20.00 58.30 9.72 20.53 10.03 46.94 35.47
151 152 153 154 155 156 157 158 159 160	45 60 17 30 20 29 25 13 14 9	20,000 60,000 8,000 40,000 15,000 25,000 3,500 5,000 2,500	18,000 25,000 7,500 17,480 13,416 19,500 12,000 7,000 7,000 5,200	40,000 28,000 8,000 35,447 30,000 18,000 10,000 2,000 8,000 5,500	64,000 62,000 20,000 54,527 53,000 43,000 30,000 15,000 17,000 12,800	6,000 9,000 4,500 1,600 9,584 5,500 8,000 6,000 2,000 2,100	$\begin{array}{c} 9.37 \\ 14.51 \\ 22.50 \\ 2.93 \\ 18.08 \\ 12.79 \\ 26.66 \\ 40.00 \\ 11.76 \\ 16.40 \end{array}$
161 162 163 164 165 166 167 168 169 170	10 40 18 11 32 15 40 180 39 28	1,000 10,000 1,000 5,000 75,000 20,000 150,000 300,000 9,000 15,000	5,500 18,750 10,000 7,000 15,000 9,170 19,127 84,000 12,174 13,800	800 10,000 3,000 27,000 15,325 440 118,390 137,000 31,112 18,000	10,000 50,000 16,000 37,000 35,161 14,613 154,218 275,000 49,189 40,800	3,700 21,250 3,000 3,000 4,836 5,003 16,701 54,000 5,903 9,000	37.00 42.50 18.75 8.11 13.76 34.23 10.83 19.63 12.00 22.05
171 172 173 174 175	94 22 100 65 20	80,000 10,000 60,000 25,000 12,000	56,979 15,000 50,000 23,605 7,800	30,000 10,000 200,000 27,400 6,000	100,000 30 000 300,000 60,000 20,000	13,021 5,000 50,000 8,995 6,200	13.02 16.66 16.66 14.99 31.00

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly carnings of each employé.	ESTABLISHMENTS.	
\$27,200 6,723 76,000 12,743 4,772 26,670 36,639 4,080 2,775 8,902	\$800 -4,003 -56,000 11,779 14 900 -7,220 7,920 -525 2,602	68.50 80.10 72.73 50.08 52.40 49.41 31.92 41.67 36.36 36.40	17.50 15.23 23.64 24.76 32.97 33.54 54.49 25.00 54.55 48.06	13.60 11.54 13.81 13.07 14.59 16.49 16.93 11.33 11.21 12.03	$ \begin{vmatrix} .40 \\ -6.87 \\ -10.18 \\ 12.09 \\ .04 \\ .56 \\ -3.34 \\ 22.00 \\ -2.12 \\ 3.51 \end{vmatrix} $	\$2,272 1,764 1,751 1,679 817 1,406 721 1,440 1,302 1,233	\$9 09 -121 00 -178 00 203 00 35 7 82 -24 00 316 00 -27 00 43 00	\$397 268 414 415 269 471 393 360 710 592	121 122 123 124 125 126 127 128 129 130	
20,574 2,220 6,584 3,050 11,800 4,920 4,400 4,200 30,000 3,720	27,479 2,380 16,416 -2,155 -1,800 3,845 600 550 -5,000 -720	53.07 33.34 22.00 44.20 60.00 59.53 57.15 66.67 66.67	17.04 36.00 32.00 50.03 30.00 19.61 28.57 17.50 22.22 23.33	12.80 14.80 13.17 19.67 11.80 11.71 12.57 14.00 13.33 12.40	17.09 15.86 32.83 -13.90 -1.80 9.15 1.71 1.83 -2.22 -2.40	3,214 1,874 1,000 775 1,666 2,100 1,944 3,000 2,250 2,142	549 00 297 00 328 00 -107 00 -30 00 192 00 33 00 55 00 -50 00 -51 00	547 $674$ $320$ $387$ $500$ $411$ $555$ $525$ $500$ $500$	131 132 133 134 135 136 137 138 139 140	
10,500 14,466 10,100 5,580 15,441 8,220 15,400 143,240 119,300 86,200	12,500 13,029 4,900 420 64,092 -1,220 7,600 -55,160 370,280 166,400	40.00 25.00 62.50 50.00 27.60 76.39 47.32 64.44 48.17 40.79	29.34 42.53 18.75 30.00 14.10 13.89 32.15 25.53 4.89 23.74	14.00 17.09 12.63 18.60 11.32 11.41 13.75 16.31 11.44 12.10	16.66 15.38 6.12 1.40 46.98 -1.69 6.78 -6.28 35.50 23.37	1,071 677 3,636 2,000 2,273 3,428 1,302 1,450 9,933 173	178 00 104 00 222 00 28 00 1,066 00 -58 00 86 00 -91 00 3,526 00 405 00	314 288 681 600 320 476 418 370 485 412	141 142 143 144 145 146 147 148 149 150	
7,600 9,800 2,480 7,853 6,200 4,900 4,500 1,710 2,000 1,430	-1,600 -800 2,020 -6,253 3,384 600 3,500 4,290	62.50 45.16 40.00 65.01 56.61 41.86 33.34 13.33 47.06 42.97	28.13 40.33 37.50 32.06 25.31 45.35 40.00 46.67 41.18 40.63	11.87 15.80 12.40 14.40 11.70 11.40 15.00 11.40 11.76 11.17	$\begin{array}{c} -2.50 \\ -1.29 \\ 10.10 \\ -11.47 \\ 6.38 \\ 1.39 \\ 11.66 \\ 28.60 \\ \hline \\ 5.23 \end{array}$	1,422 1,033 1,176 1,817 2,650 1,482 1,200 1,161 1,214 1,422	-35 00 -13 00 118 00 -308 00 169 00 20 00 140 00 330 00 -74 00	400 416 441 582 670 672 480 538 500 577	151 152 153 154 155 156 157 158 159 160	
1,060 5,600 1,660 4,000 8,016 2,661 24,422 45,500 5,459 4,980	2,640 15,650 1,340 -1,000 -3,180 2,342 -7,721 8,500 444 4,020	8.00 20.00 18.75 72.97 43.58 3.01 76.77 49.82 63.25 44.12	55.00 37.50 62.50 18.92 42.66 62.76 12.40 30.55 24.75 33.83	10.60 11.20 10.38 10.81 22.80 17.52 15.83 16.54 11.10 12.20	26.40 31.30 8.37 -2.70 -9.04 16.71 -5.00 3.09 .90 9.85	1,000 1,250 888 3,363 1,098 974 3,855 1,527 1,261 1,457	264 00 391 00 74 00 -90 00 -99 00 -193 00 -193 00 47 00 11 00 143 00	550 468 555 636 468 611 478 466 312 492	161 162 163 164 165 166 167 168 169 170	
14,800 3,600 33,600 7,500 2,720	-1,779 $1,400$ $16,400$ $1,495$ $3,480$	30.00 33.34 66.67 45.67 30.00	56.98 50 00 16.67 39.34 39.00	14.80 12.00 11.20 12.50 13.60	-1.78 $4.66$ $5.46$ $2.49$ $17.40$	1,063 1,363 3,000 923 1,000	-18 00 63 00 164 00 23 00 174 00	606 681 500 363 390	171 172 173 174 175	

				at the state of th			
ESTABLISHMENTS.	Average number of cmployés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
176 177 178 179 180	28 14 11 12 10	\$18,000 5,000 3,500 9,000 10,000	\$13,000 7,500 5,200 6,500 5,000	\$32,000 5,000 8,504 14,000 10,000	\$60,090 20,000 20,400 26,000 20,000	\$15,000 7,500 6,696 5,500 5,000	25.00 37.50 32.82 21.15 25.00
181 182 183 184 185 186 187 188 189	12 53 12 13 10 44 90 40 8 20	300 50,000 4,000 8,000 20,000 25,000 37,200 30,000 5,000 9,000	6,500 23,546 6,700 6,980 7,000 20,000 41,000 25,000 5,000 13,000	1,000 28,000 22,000 54,000 26,000 45,000 20,000 25,000 12,000	13,000 63,000 40,000 66,000 36,000 80,000 80,000 75,000 20,000 30,000	5,500 11,454 11,300 5,020 3,000 15,000 19,000 25,000 3,000 7,000	42.30 18.18 28.25 7.60 8.33 18.75 23.75 33.33 15.00 23.33
191 192 193 194 195 196 197 198 199 200	9 13 8 15 11 32 36 34 39 13	1,000 1,500 1,200 5,000 15,000 10,000 30,000 15,000 15,000	5,200 9,000 5,000 7,250 5,000 19,888 15,487 13,750 22,800 7,800	1,650 2,000 12,000 12,000 10,000 10,437 5,000 38,000 26,000 13,000	9,000 16,000 20,000 27,000 24,000 37,441 25,600 90,000 50,000 25,000	2,150 5,000 3,000 7,750 9,000 7,116 5,113 38,250 1,200 4,200	23.88 31.25 15.00 28.70 37.50 19.00 19.97 42.50 2.40 16.80
201 202 203 204 205 206 207 208 209 210	90 11 8 24 50 35 10 7 38 11	45,000 1,000 1,000 25,000 10,000 6,000 50,000 25,000 10,000	25,000 6,300 5,200 10,800 20,000 5,800 5,200 16,000 6,000	$\begin{array}{c} 35,000 \\ 1,860 \\ 5,000 \\ 8,100 \\ 100,000 \\ 20,000 \\ 5,610 \\ 7,000 \\ 25,000 \\ 12,000 \end{array}$	$190,000 \\ 9,260 \\ 12,500 \\ 20,000 \\ 150,000 \\ 50,000 \\ 13,000 \\ 45,000 \\ 21,000$	40,000 1,100 2,300 1,100 30,000 21,000 1,590 17,800 4,000 3,000	40.00 11.87 18.40 5.50 20.00 42.00 12.23 59.33 8 89 14.28
211 212 213 214 215 216 217 218 219 220	12 20 16 18 50 40 20 64 8 21	40,000 6,000 8,000 2,000 16,000 35,000 5,000 30,000 8,000 5,000	$\begin{array}{c} 10,000 \\ 5,000 \\ 7,500 \\ 5,200 \\ 30,000 \\ 36,000 \\ 7,400 \\ 30,628 \\ 5,096 \\ 13,341 \end{array}$	30,000 9,000 12,000 2,700 50,000 25,000 9,000 25,000 2,500 3,661	50,000 15,000 30,000 10,000 100,000 75,000 18,000 60,000 9,300 22,258	$10,000 \\ 1,000 \\ 10,500 \\ 2,100 \\ 20,000 \\ 14,000 \\ 1,600 \\ 4,372 \\ 1,704 \\ 5,256$	20.00 6.67 35.00 21.00 20.00 18.66 8.88 7.28 18.32 23.61
221 222 223 224 225 226 227 228 229 230	23 10 40 40 35 15 15 60 14 10	$\begin{array}{c} 10,000 \\ 2,000 \\ 50,000 \\ 100,000 \\ 30,000 \\ 5,000 \\ 70,000 \\ 5,000 \\ 10,000 \\ \end{array}$	17,174 7,800 21,600 24,000 17,500 8,400 6,500 24,050 9,200 5,000	9,628 4,100 24,680 14,000 8,500 18,000 3,500 75,000 7,000 4,500	35,000 14,000 50,000 48,420 30,000 11,000 125,000 23,500 10,000	8,198 2,100 3,720 10,420 19,000 3,600 1,000 25,950 7,300 500	23.42 15.00 7.44 21.52 42.22 12.00 9.09 20.76 31.06 5.00

Potimeted		of stock value of	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product,	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	ly each	ESTABLISHMENTS.
Estimated interest and	Net profit	0 A	ye of	re or	or 1	em em	yea	ear of	HME
expenses.	or loss.	ntag of uet.	nta of uct.	ntag nd e	ntag t c	ge j	ige t pe	ings ings loyé	STIS
		Percentage of v. product.	erce paid prod	erce est a valu	erce profi valu	vera	vers	Average yearly earnings of employe.	STAI
		4	2 7 7	4 4	4 1	4	4 T	4 * *	<u> </u>
\$7,080	\$7,920	53,33	21.67	11.80	13.20	\$2,142	\$282 00	\$464	176
*2,300 2,250 3,140	5,200	25.00	37.50	11.50 11.03 12.08 13.00	26.00	1.428	\$282 00 371 00 404 00	*535 472	176 177 178 179
3,140	2,360	41.69 53.85	$25.49 \\ 25.00$	12.08	21.79 9.07	1,854 2,166 2,000	196 00	541	178
2,600	\$7,920 5,200 4,446 2,360 2,400	50.00	25.00	13.00	12.00	2,000	240 00	500	180
1,318 9,300 4,240 7,080	4,182 2,154	7.70	50.00	10.13	32.17	1,083	348 00	541	181
9,300	2,154 7,060	$44.45 \\ 55.00$	37.37	$14.76 \\ 10.60$	3.42	1,188 3,333	40 00	444	182 183
7,080	I —2.060	81.82	16.75 10.58 19.45	10.72	17.65 -3.12 -5.00	5,076	588 00 -158 00 -180 00	558 536	184
	-1,800 5,500	72.22 56.25	19.45	10.72 13.33 11.88	-5.00	3,600	-180 00	700	185
9,500 10,232 9,300	8,768	25.00	25.00 51.25 33.33	11.88 $12.79$	6.87 10.96	1,818 888	125 00 97 00	$\frac{454}{455}$	186 187
9,300	8,768 15,700 700	33.34	33.33	12.79 $12.40$ $11.50$	20.93	1,875 2,500	392 00	625	188
2,300 3,540	3,460	60.00 33.33	25.00 43.34	11.50 11.80	3.50 11.53	2,500 1,500	87 00 173 00	625 650	189 190
	}					1			
960 1,690	1,190 3,310	18.34 $12.50$	57.78 56.25	10.66 10.56	13.22 20.69	1,000 1,230 2,500	132 00 254 00	577 692	191 192
2,072 3,000	998	60.00	25.00	10.36	4.64	2,500	116 00	625	193
3,000 3,300	4,750 5,700	44.45	26.85 20.83	11.11 13.75	17.59 $23.75$	1,800 2,181 1,170 711	316 00 518 00	$\frac{483}{454}$	194 195
4,011	3.073	41.67 27.88 19.53	53.12	10.80	8.20	1,170	96 00	621	196
3,160	1,953 27,450 —4,700	19.53	60.50	12.34 12.00	8.20 7.63	711	54 00	621 430	197
10,800 5,900	-4.700	$42.22 \\ 52.00$	15.28 45.60	11.80	30.50 9.40	2,647 1,282 1,923	807 00 120 00	$\frac{404}{584}$	198 199
3,400	800	52.00	31.20	13.60	3.20	1,923	61 00	600	200
12,700	27,300	35.00	25.00	12.70	27.30	1,111	303 00	277 572	201
986 1,310	114 990	20.09 40.00	68.04 41.60	10.64 10.48	1.23 7.92	841 1,562	10 00 123 00	572 650	202 203
2,600 16,500	<b>—1,500</b>	40.50	54.00	13.00	<b>—7.5</b> 0	833	-62 00	450	204
16,500 5,600	-1,500 13,500 15,400	66.67	13.33	11.00	9.00	3,000	270 00	400	205
1.660	70	40.00 43.15	18.00 44.62	11.20	30.80	1,428	440 00 -7 00	257 580	206 207
6,000	11,800	43.15 23.34 55.56	15.60 44.62 17.33 35.55	20.00	53 39.33	1,428 1,300 4,285	1,685 00	742	208
6,000 6,000 2,700	-2,000 300	55.56 57.15	35.55 $28.57$	13.33 12.85	-4.44 1.43	1,184 1,909	-52 00 27 00	$\frac{421}{545}$	209 210
7,400 1,860 3,480 1,120 10,960	2,600 —860	60.00 60.00	20.00	14.80 12 40	5.20 5.73	4,166 750	216 00 -43 00	833 250	211 212
3,480	7,020	$\frac{40.00}{27.00}$	$\frac{33.33}{25.00}$	11.60	23 40	1,875	438 00	468	213
1,120	980 9,040	27.00 50.00	52.00 30.00	11.20 10.96	9.80 9.04	555 2,000	54 00 180 00	283 600	214 215
9,600	4 100	33.34	48.00	12.80	5.86	1.875	110 00	900	216
2,100 7,800	-500 $-3,428$ $294$ $2,730$	50.00 41.67	$\frac{41.12}{51.05}$	11.66 13.00	-2.78 5.79	900 937	$-25 00 \\ -53 00$	370 478	217
1.410	294	26.88	54.80	15.16	-5.72 3.16	1.162	-55 00 $36 00$	637	218 219
2,526	2,730	16.45	59.94	11.34	12.27	1,059	130 00	635	220
4,100 1,520 8,000 10,842 6,300 3,300	4,098	27.51	49.07	11.71	11.71	1,521 1,400 1,250 1,210 1,285	178 00	$\frac{746}{780}$	$\frac{221}{222}$
1,520 8,000	580	29.29 49.36	55.71 43.20	11.71 10.85 16.00 22.39	4 15 -8.56	1,400	58 00 107 00	$\frac{780}{540}$	$\frac{222}{223}$
10,842	$ \begin{array}{r} -4,280 \\ -422 \\ 12,700 \\ 300 \end{array} $	28.91	49.57	22.39	-0.30 87 28.22	1,210	10 00	600	224
6,300	12,700 300	18.89 60.00	38.89 28.00	14.00 11.00	28.22 1 00	1,285 2,000	362 00 20 00	500 560	$\frac{225}{226}$
1,400	<del>-400</del>	31.82	59.09	12.72	-3.63	733	-26 00	433	227
1,400 $16,700$ $2,650$	9,250	$60.00 \\ 29.79$	19.24	13.36 11.27	7.40	2,083	154 00	400	228 229
2,650 1,600	4,650 —1,100	45.00	39.15 50.00	16.00	19.79 —11 00	1,678 1,000	332 00 —110 00	657 500	230
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### METALS AND METALLIC GOODS - Concluded.

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ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit	Percentage of gross profit of value of product.
231 232 233 234 235 236 237 238 239 240	18 24 80 11 204 28 10 20 25 30	\$6,000 8,000 25,000 1,000 350,000 10,000 1,200 15,000 100,000	\$5,616 11,000 20,169 5,085 80,677 8,000 7,800 15,600 14,000	\$15,000 20,000 23,157 6,500 189,000 15,000 3,400 1,200 5,000 11,000	\$23,000 38,000 55,100 13,250 410,443 35,000 12,000 37,000 29,000	\$2,384 7,000 11,774 1,665 140,766 12,000 800 20,200 17,000 4,000	10.36 18.42 21.36 12.56 34.29 34.28 6.66 54.59 48.57 13.79
241 242 243 244 245 246 247 248 249 250	185 46 12 115 135 60 75 2,300 90 17	100,000 30,000 30,000 150,000 50,000 100,000 40,000 1,500,000 10,000 2,000	70,000 21,100 6,500 54,978 38,271 30,000 20,086 862,326 45,000 8,000	65,000 31,549 20,000 31,315 117,672 150,000 29,553 2,725,600 64,000 4,000	190,000 68,600 38,000 94,578 178,798 200,000 59,244 4,084,000 140,000 15,000	55,000 15,951 11,500 8,285 22,855 20,000 9,605 496,074 31,000 3,000	28 94 23.25 30.26 8.76 12 78 10.00 16.21 12.14 22.13 20.00
251 252 253 254 255 256 257 258 259 260	45 38 130 22 15 16 224 25 33 400	25,000 25,000 150,000 37,500 32,560 8,000 200,000 50,000 480,000	29,000 8,000 93,600 9,100 12,797 12,000 53,000 5,584 8,000 163,000	34,100 12,000 100,000 18,560 30,629 20,000 225,015 11,193 20,000 738,500	75,500 22,000 230,000 35,360 52,405 35,000 308,000 21,993 40,000 964,166	12,400 2,000 36,400 7,700 8,979 3,000 29,985 5,216 12,000 62,666	16.42 9.09 15.82 21.77 17.13 8.57 9.73 23.71 30 00 6.49
261 262 263 264 265 266 267 268 269 270	100 70 65 90 215 95 200 125 150 80	45,000 75,000 40,000 100,000 456,555 250,000 100,000 200,000 300,000	40,000 23,926 36,000 43,269 82,000 60,000 83,889 43,209 50,000 41,000	16,000 49,075 100,000 210,780 225,000 300,000 211,440 171,196 50,000 400,000	72,000 107,800 150,000 304,692 375,000 400,000 314,750 325,171 165,000 500,000	16,000 34,799 14,000 50,643 68,000 40,000 19,421 110,766 65,000 59,000	22.22 32.29 9.33 16.62 18.13 10.00 6.17 34.06 39.39 11.80

### MUSICAL INSTRUMENTS.

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of inter- est and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé,	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$2,660	-\$276	65.22	24.42	11.56	-1.20	\$1,277	-\$15 00	\$312	231
4,280	2,720	52.63	28.95	11.26	7.16	1,583	113 00	458	232
7,010	4,764	42.03	36.61	12.72	8.64	688	59 00	252	233
1,385	280	49.06	38.38	10.45	2.11	1,204	25 00	462	234
62,044	78,722	46.05	19.66	15.11	19.18	2,011	385 00	395	235
4,100	7,900	42.86	22.86	11.71	22.57	1,250	282 00	285	236
1,272	-472	28.34	65.00	10.60	-3.94	1,200	-47 00	780	237
4,600	15,600	3.25	42.16	12.43	42.16	1,850	780 00	780	238
4,400	12,600	14.29	37.14	12.57	36.00	1,400	504 00	520	239
8,900	-4,900	37.93	48.28	30.68	-16.89	966	-163 00	466	240
25,000	30,000	34.21	36,85	13.15	15.79	1,027	162 00	378	241
8,660	7,291	45.99	30,76	12.62	10.63	1,491	158 00	458	242
5,600	5,900	52.63	17,11	14.73	15.53	3,166	491 00	541	243
18,458	-10,173	33.11	58,13	19.51	-10.75	822	-88 00	478	244
20,880	1,975	65.82	21,40	11.67	1.11	1,324	14 00	286	245
26,000	-6,000	75.00	15,00	13.00	-3.00	3,333	-100 00	500	246
8,324	1,281	49.88	33,91	14.05	2.16	789	17 00	267	247
498,400	-2,326	66.74	21,12	12.20	06	1,775	-1 00	374	248
14,600	16,400	45.72	32,15	10.42	11.71	1,555	182 00	500	249
1,620	1,380	26.67	53,33	10.80	9.20	882	81 00	470	250
9,050 3,700 32,000 5,786 7,194 3,980 42,800 5,199 5,500 125,217	$\begin{array}{c} 3,350 \\ -1,700 \\ 4,400 \\ 1,914 \\ 1,785 \\ -980 \\ -12,815 \\ 17 \\ 6,500 \\ -62,551 \end{array}$	45.16 54.55 43.48 52.49 58.45 57.14 73.06 50.90 50.00 76.60	38,42 36,36 40,70 25,74 24,42 34,29 17,21 25,39 20,00 16,91	11.98 16.81 13.91 16.36 13.72 11.37 13.89 23.64 13.75 12.98	$\begin{array}{c} 4.44 \\ -7.72 \\ 1.91 \\ 5.41 \\ 3.41 \\ -2.80 \\ -4.16 \\ .07 \\ 16.25 \\ -6.49 \end{array}$	1,677 578 1,769 1,607 3,493 2,187 1,375 879 1,212 2,410	74 00 -44 00 33 00 87 00 119 00 -61 00 -57 00 68 196 00 -156 00	644 210 720 413 853 750 236 223 242 407	251 252 253 254 255 256 257 258 259 260
9,900	6,100	22,22	55.56	13.75	8.47	720	$\begin{array}{c} 61\ 00 \\ 278\ 00 \\ -52\ 00 \\ 157\ 00 \\ 14\ 00 \\ -157\ 00 \\ 90\ 00 \\ 529\ 00 \\ 252\ 00 \\ -112\ 00 \\ \end{array}$	400	261
15,280	19,519	45,52	22.19	14.17	18.12	1,540		341	262
17,400	-3,400	66,67	24.00	11.60	-2.27	2,307		553	263
36,469	14,174	69,18	14.20	11.96	4.66	3,385		480	264
64,893	3,107	60,00	21.87	17.30	.83	1,744		381	265
55,000	-15,000	75,00	15.00	13.75	-3.75	4,210		631	266
37,475	-18,054	67,18	26.65	11.90	-5.73	1,573		419	267
44,517	66,249	52,65	13.29	13.69	20.37	2,601		345	268
27,600	37,400	30,31	30.30	16.72	22.67	1,100		333	269
68,000	-9,000	80,00	8.20	13.60	-1.80	6,250		512	270

#### MUSICAL INSTRUMENTS.

\$23,500 2,930 87,610 12,100 2,640 7,225 1,060 2,350 3,591	-\$15,578 -620 22,690 -7,100 1,900 11,040 940 3,150 4,098	37.69 47.72 37.32 35.00 34.95 27.36 30.00 25.00 51.08	58.33 42.86 43.11 60.00 40.65 34.79 50.00 50.00 26.39	11.80 11.95 15.55 12.10 14.19 14.97 10.60 10.68	-7.82 -2.53 4.02 -7.10 10.21 22.88 9.40 14.32	\$822 942 1,657 869 1,328 1,608 1,250 1,833 1,705	-\$64 00 -23 00 66 00 -51 00 135 00 368 00 117 00 262 00 201 00	\$179 403 714 521 540 559 625 916 450	1 2 3 4 5 6 7 8
									8 9 10

## MUSICAL INSTRUMENTS — Concluded.

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ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product,
111 122 133 144 155 166 177 188 199 20 21 222 233 24 255 266 27 28 29 30 31 32 33 34 35 36 36 37 38	150 12 35 214 155 28 150 30 50 460 75 16 20 13 15 18 15 60 32 55 25 20 17 22 135 25 25 20 27 28 28 28 28 28 28 28 28 28 28 28 28 28	\$75,000 5,000 20,000 225,000 5,000 5,000 45,000 20,000 1,000,000 10,000 20,000 15,000 20,000 4,866 5,000 5,000 10,000	\$90,000 7,500 21,000 10,000 25,000 10,000 25,000 30,000 27,000 30,000 8,320 9,000 6,400 9,624 11,000 9,360 38,500 20,000 18,000 12,000 13,680 45,000 46,000 46,000 46,762 16,500	\$100,000 5,000 42,000 150,000 3,000 82,000 75,000 75,000 75,000 25,000 23,000 2,390 2,500 16,000 17,000 65,000 38,000 48,000 7,000 65,000 38,000 48,000 7,000 65,70 90,000 53,300 47,000 20,500	\$250,000 15,000 70,000 300,000 16,000 132,000 161,000 115,000 900,000 60,000 26,400 42,200 12,000 101,200 50,000 101,200 50,000 125,000 75,000 80,000 30,000 27,575 153,500 115,000 122,350 44,000	\$60,000 2,500 7,000 3,000 25,000 3,000 59,000 10,000 5,080 5,080 5,200 3,600 4,640 44,700 15,000 17,000 11,000 11,000 11,000 11,000 11,000 15,000	24.00 16.66 10.00 8.33 18.75 18.94 1.50 36.65 8.70 35.39 16.66 19.24 12.32 21.45 15.62 21.47 44.16 30.00 12.00 21.45 17.50 36.67 25.47 12.05 13.65 23.37 12.05 13.65 23.37 15.90
39 40	17 37	2,000 1,000	7,200 16,800	17,000 40,000	27,000 60,000	2,800 3,200	12.37 5.33

### PAPER.

1	42	\$100,000	\$17,000	\$72,593	\$104,000	\$14,407	13.85
2	16	40,000	7,800	"24,149	46,000	"14,051	30.54
3	17	40,000	6,000	27,000	42,000	9,000	21.42
4	10	10,000	6,000	26,700	39,000	6,300	16.15
5	10			11,629			
		50,000	5,702		25,000	7,669	30.68
6	135	140,000	49,400	340,000	437,500	48,100	10.99
7	20	30,000	10,000	35,000	50,000	5,000	10.00
8	38	90,000	20,000	129,000	240,000	91,000	37.91
9	250	200,000	75,000	180,000	360,000	105,000	29.16
10	50	80,000	12,000	43,500	84,000	28,500	33.92
10		00,000	12,000	10,000	01,000	20,000	00.02
3.7	90	00.000	10.000	0.0 = 0.0	00.000	49.900	40.11
11	30	20,000	10,000	36,700	90,000	43,300	48.11
12	19	25,683	6,792	46,678	60,000	6,530	10.88
13	40	60,000	20,000	50,000	90,000	20,000	22.22
14	73	200,000	27,361	81,000	140,000	31,639	22.59
15	86	200,000	33,600	75,300	175,000	66,100	37.77
16	117	300,000	46,301	160,000	243,000	36,699	15 10
17	100	150,000	40,000	75,000	160,000	45,000	28.12
18	39	30,000	13,066	28,615	51,250	9,569	18.66
19	29	26,000	10,000	37,650	54,600	6,950	12.72
20	25	22,500	8,000	25,600	37,369	3,769	10.08
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# MUSICAL INSTRUMENTS — Concluded.

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly earnings of each employé.	ESTABLISHMENTS:
\$29,500	\$30,500	40.00	36.00	11.80	12.20	\$1,666	\$203 00	\$600	11
1,800	700	33.34	50 00	12.00	4.66	1,250	58 00	.625	12
8,200	-1,200	60.00	30.00	11.71	-1.71	2,000	-34 00	.600	13
43,500	-18,500	50.00	41.67	14.50	-6.17	1,401	-86 00	.584	14
1,900	1,100	18.75	62.50	11.87	6.88	1,066	73 00	.666	15
14,700	10,300	62.12	18.94	11.14	7.80	4,714	367 00	.892	16
23,000	-20,000	56.00	42.50	11.50	-10.00	1,333	-133 00	.566	17
18,800	40,200	46.58	16.77	11.68	24.97	5,366	1,340 00	.900	18
12,700	-2,700	65.22	26.08	11.04	-2.34	2,300	-54 00	.600	19
150,000	168,501	33.33	31.28	16.67	18.72	195	366 00	.611	20
6,600	3,400	41.67	41.67	11.00	5.66	800	45 00	333	21
2,940	2,140	49.24	31.52	11.14	8.10	1,650	133 00	520	22
5,120	80	66.35	21.33	12.13	.19	2,110	4 00	450	23
2,400	1,200	16.67	53.33	20.00	10.00	923	92 00	492	24
1,885	1,533	18.14	60.41	11.83	9 62	1,062	102 00	641	25
1,900	600	15.63	68.75	11.87	3.75	888	33 00	611	26
3,300	1,340	53.33	31.20	11.00	4.47	2,000	89 00	624	27
15,520	29,180	17.79	38.05	15.33	28.83	1,686	486 00	641	28
5,600	9,400	34.00	36.00	11.20	18.80	1,562	293 00	562	29
18,500	3,500	52.00	36.00	14.80	-2.80	2,272	-63 00	818	30
7,680	$\begin{array}{c} 9,320 \\ 4,500 \\ 7,400 \\ 3,787 \\ -450 \\ 2,700 \\ 7,353 \\ 2,510 \\ -20 \\ -2,860 \end{array}$	50.67	26.67	10.24	12.42	3,000	373 00	800	31
9,500		60.00	22.50	11.87	5.63	4,000	225 00	900	32
3,600		23.33	40.00	12.00	24.67	1,764	435 00	705	33
3,238		24.92	49.61	11.74	13.73	1,253	172 00	621	34
18,950		58.63	29.32	12.34	29	1,137	-3 33	333	35
13,000		46.35	40.00	11.30	2.35	1,352	31 00	541	36
21,235		38.41	38.22	17.36	6.01	1,359	81 00	519	37
4,490		46.60	37.50	10.20	5.70	1,571	89 00	589	38
2,820		62.96	26.67	10.44	07	1,588	-1 17	423	39
6,060		66.67	28.00	10.10	4.77	1,621	-77 00	454	40

### PAPER.

\$16,400 7,000	-\$1,993 7,051	69.80 52.50	16.35 16.96	15.76 15.21	-1.91 15.33	\$2,476 2,875	-\$47 00 440 00	\$404 487	1 2
6,600	2,400	64.29	14.29	15.71	5.71	2,470	141 00	352	3
4,500	1,800	68.46	15.38	11.55	4.61	3,900	180 00	600	5
5,500	2,169	46.52	22.80	22 00	8.68	2,500	216 00	570	
52,150	-4,050	77.72	11.29	11.92	93	3,240	-30 00	365	6
6,800	-1,800	70.00	20.00	13 20	-3.20	2,500	90 00	500	7
29,400	61,600	53.75	8.34	12.25	25.66	6,315	1,621 00	526	8
48,000	57,000	50.00	20.84	13.33	15.83	1,440	228 00	300	9
13,200	15,300	51.79	14.29	15.71	18.21	1,680	306 00	240	10
10,200	33,100	40.78	11.11	11.33	36 78	3,000	1,103 00	333	11
7,541	-1,011	77 80	11.32	12.56	-1.68	3,163	-53 00	357	12
12,600	7,400	55.56	22.22	14.00	8.22	2,250	185, 00	500	13
26,000	5,639	57.86	19.55	18.57	4.02	1,917	77 00	374	14
29,500	36,600	43.03	19.20	16 86	20.91	2,034	425 00	390	15
42,300	-5,601	65.84	19.06	17.40	-2.30	2,076	-47 00	395	16
25,000	20,000	46.88	25.00	15.62	12.50	1,600	200 00	400	17
6,925	2,644	55.83	25.51	13.51	5.15	1,314	67 00	335	18
7,020	70	68.96	18.32	12.85	13	1,882	-2 41	344	19
5,087	1,318	68.51	21.41	13.61	-3.53	1,494	-52 00	320	20

PAPER — Concluded.

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ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
21 22 23 24 25 26 27 28 29 30	22 15 38 135 250 39 16 24 285 96	\$50,000 20,000 60,000 187,500 500,000 40,000 40,800 75,000 250,000	\$6,690 5,400 14,350 55,000 106,000 15,085 6,000 7,500 99,130 40,000	\$22,004 15,600 57,276 171,700 575,000 75,000 21,500 82,000 266,505 180,000	\$29,073 23,000 85,052 340,000 750,000 100,000 75,000 120,000 500,000 240,000	\$379 2,000 13,426 113,300 63,000 9,915 47,500 30,500 134,365 20,000	1.30 8.69 15.79 33.32 9.20 9.91 63.33 25.42 26.87 8.33
31 32 33 34 35 36 37 38 39 40	90 20 22 76 28 130 290 229 120 175	10,000 30,000 40,000 100,000 20,000 115,000 700,000 500,000 150,000 240,000	36,984 8,000 9,420 22,611 10,000 42,644 104,677 68,000 44,938 45,000	164,040 43,500 21,268 52,592 200,000 273,302 193,000 136,400 117,000	232,050 63,000 55,000 125,000 190,000 330,000 509,600 390,000 220,000 250,000	31,026 11,500 24,312 49,797 -20,000 50,356 131,621 129,000 38,662 88,000	13.36 18.25 44 20 39.84 —10.52 17.99 25 83 33.07 17.57 35.20
41 42 43 44 45 46 47 48 49 50	155 121 151 58 20 50 234 114 10 473	250,000 125,000 300,000 120,000 2,000 95,119 172,360 150,000 32,500 300,000	45,106 38,000 50,000 25,064 5,000 20,380 63,624 26,015 5,225 181,446	106,000 67,102 99,000 107,150 27,300 117,469 338,807 176,379 27,250 550,000	230,000 135,000 220,000 219,950 39,375 150,603 467,460 228,309 44,650 990,000	78,894 29,898 71,000 87,736 7,075 12,754 65,029 25,915 12,175 258,554	34.30 22.14 32.27 39.89 17.96 8.46 13.91 11.35 27.27 26.11
51 52 53 54 55 56 57 58 59	75 100 153 200 30 25 350 48 40 88	75,000 125,000 150,000 10,000 50,000 50,000 250,000 20,000 150,000	24,338 32,000 52,223 50,000 9,750 12,982 75,000 20,000 24,000	106,136 95,397 104,950 150,000 96,450 93,227 275,000 600,000 68,000 68,400	152,000 173,181 182,324 225,000 160,570 107,704 360,000 700,000 100,000 125,000	21,526 45,784 25,151 25,000 54,370 1,495 10,000 80,000 12,000 32,600	14.16 26.43 13.79 11.11 33.86 1.38 2.77 11.42 12.00 26.08
61 62 63 64 65 66 67 68 69 70	12 82 77 174 60 35 80 15 38 40	70,000 85,000 40,000 300,000 55,000 100,000 180,000 10,000 24,000 30,358	6,000 24,485 23,000 59,914 22,220 20,460 26,000 7,500 21,000 8,000	70,000 50,238 34,560 155,032 25,480 100,000 225,000 18,000 23,600 24,581	84,000 90,000 84,973 219,624 120,000 300,000 30,000 63,500 42,000	8,000 15,277 27,413 4,678 72,300 4,540 49,000 4,500 18,900 9,419	9.52 16 97 32.26 2.13 60.25 3.63 16.33 15.00 29.76 22.42

PAPER — Concluded.

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly carnings of each employe.	ESTABLISHMENTS.
\$5,907	-\$5,528	75.69	23.01	20.31	$\begin{array}{c} -19.01 \\ -6.52 \\ 1.56 \\ 20.02 \\ -4.80 \\ -2.49 \\ 50.07 \\ 11.67 \\ 13.87 \\ -5.42 \end{array}$	\$1,321	-\$251 00	\$304	21
3,500	-1,500	67.83	23.48	15.21		1,533	-100 00	360	22
12,105	1,321	67.34	16.87	14.23		2,238	34 00	377	23
45,250	68,050	50.50	16.18	13.30		2,518	504 00	407	24
105,000	-36,000	76.67	14.13	14.00		3,000	-144 00	424	25
12,400	-2,485	75.00	15.09	12.40		2,564	-63 00	386	26
9,948	37,552	28.67	8.00	13.26		4,687	2,347 00	375	27
16,500	14,000	68.33	6.25	13.75		5,000	583 00	312	28
65,000	69,365	53.30	19.83	13.00		1,754	243 00	347	29
33,000	-13,000	75.00	16.67	13.75		2,500	-135 00	416	30
23,805	7,221	70.70	15.94	10.24	$\begin{array}{c} 3.12 \\ 5.40 \\ 29.84 \\ 25.04 \\ -21.15 \\ 5.90 \\ 7.59 \\ 15.38 \\ 3.48 \\ 19.44 \end{array}$	2,578	80 00	410	31
8,100	3,400	69.05	12.70	12.85		3,150	170 00	400	32
7,900	16,412	38.67	17.13	14.36		2,500	746 00	428	33
18,500	31,297	42.07	18.09	14.80		1,644	411 00	297	34
20,200	-40,200	105.26	5.26	10.63		6,785	-1,435 00	357	35
39,900	19,456	69.09	12.92	12.09		2,538	149 00	328	36
92,960	38,661	53.63	20.54	18.24		1,757	133 00	360	37
69,000	60,000	49.49	17.44	17.69		1,703	262 00	296	38
31,000	7,662	62.00	20.43	14.09		1,833	63 00	374	39
39,400	48,600	46.80	18.00	15.76		1,428	277 00	257	40
38,000	40,894	46.09	19.61	16.52	17.78	1,483	263 00	291	41
21,000	8,898	49.71	28.15	15.55	6.59	1,115	73 00	341	42
40,000	31,000	45.00	22.73	18.18	14.09	1,456	205 00	331	43
29,195	58,541	48.71	11.40	13.27	26.62	3,792	1,009 00	432	44
4,058	3,017	69.34	12.70	10.30	7.66	1,968	150 00	250	45
20,767	-8,013	78.00	13.54	13.78	-5.32	3,012	-160 00	407	46
57,088	7,941	72.48	13.61	12.21	1.70	1,997	33 00	271	47
31,331	-5,916	77.25	11.40	13.94	-2.59	2,002	-51 00	229	48
6,415	5,760	61.03	11.70	14.37	12.90	4,465	576 00	522	49
117,000	141,554	55.56	18.33	11.81	14.30	2,095	299 00	383	50
19,700	1,826 20,966 -2,081 1,900 35,313 -12,275 -32,000 -5,000 11,100	69.83	16.01	12.96	1,20	2,026	24 00	324	51
24,818		55.09	18.48	14.33	12,10	1,731	209 00	320	52
27,232		57.56	28.65	14.93	-1,14	1,191	-13 00	341	53
23,100		66.67	22.22	10.26	.85	1,125	9 50	250	54
19,057		60.07	6.07	11.87	21,99	5,352	1,177 00	325	55
13,770		86.56	12.06	12.78	-11,40	4,308	-491 00	519	56
42,000		76.39	20.84	11.66	-8,89	1,028	-91 00	214	57
85,000		85.72	2.86	12.14	72	14,583	-104 00	416	58
11,200		68.00	20.00	11.20	.80	2,500	20 00	500	59
21,500		54.72	19.20	17.20	8,88	1,420	126 00	272	60
12,600 14,100 10,897 39,962 15,300 18,500 40,800 3,600 7,790 6,021	-4,600 1,177 16,516 -35,284 57,000 -13,960 8,200 900 11,110 3,398	83.34 55.83 40.67 70.59 21.24 80.00 75.00 60.00 37.17 58.53	7.14 27.20 27.07 27.28 18.51 16.37 8.67 25.00 33.07 19.05	15.00 15.66 12.82 18.19 12.75 14.80 13.60 12.00 12.26 14.33	-5.48 1.31 19.44 -16.06 47.50 -11.17 2.73 3.00 17.50 8.09	7,000 1,097 1,103 1,262 2,000 3,571 3,750 2,000 1,671 1,050	-383 00 14 00 214 00 -202 00 650 00 -398 00 102 00 60 00 292 00 84 00	500 298 298 344 370 584 325 500 552 200	61 62 63 64 65 66 67 68 69 70

# PRINTING AND PUBLISHING.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
1 2 3 4 5 6 7 8 9	524 57 125 285 37 48 27 17 24 23	\$190,000 40,000 100,000 65,000 20,000 13,000 27,000 10,000 6,000 14,000	\$250,000 28,862 47,241 130,000 12,675 16,800 14,100 6,500 9,630 5,200	\$50,000 27,000 69,730 24,100 10,434 11,080 7,200 1,300 5,000 8,000	\$550,000 69,385 124,300 156,000 30,361 38,381 27,690 12,000 20,000 25,000	\$250,000 13,523 7,329 1,900 7,252 10,501 6,390 4,200 5,370 11,800	45.45 19.49 5.89 1.21 23.88 27.36 23.08 35.00 26.85 47.20
11	12	8,000	5,600	3,600	13,000	3,800	29 23
12	11	10,000	5,876	2,660	18,000	9,464	52.57
13	10	15,000	5,250	7,000	14,500	2,250	15.51
14	10	8,000	6,188	2,441	10,107	1,478	14.62
15	17	5,000	10,000	3,000	14,000	1,000	7.14
16	20	15,000	7,800	8,000	23,000	7,200	31.30
17	21	35,000	11,000	15,000	40,000	14,000	35 00
18	18	6,000	7,280	6,000	16,000	2,720	17.00
19	27	5,000	13,000	11,000	27,000	3,000	11.11
20	32	20,000	25,000	15,000	50,000	10,000	20.00
21	27	30,000	$\begin{array}{c} 7,500 \\ 7,200 \\ 6,900 \\ 63,734 \\ 72,000 \\ 5,041 \\ 9,000 \\ 5,022 \\ 11,400 \\ 26,000 \end{array}$	1,200	22,000	13,300	60.45
22	18	10,000		3,800	16,600	5,600	33.73
23	16	2,500		4,000	13,500	2,600	19.26
24	60	30,000		24,294	117,905	29,877	25.33
25	152	100,000		137,000	217,000	8,000	3.68
26	31	10,000		2,652	12,267	4,574	37.28
27	18	10,000		12,000	30,000	9,000	30.00
28	16	2,000		4,979	14,221	4,220	29.67
29	20	10,000		22,000	45,000	11,600	25.77
30	25	15,000		10,000	75,000	39,000	52.00
31	11	5,000	5,000	2,708	15,000	7,292	48,61
32	38	12,000	15,000	6,000	25,000	4,000	16,00
33	18	10,000	8,000	10,000	50,000	32,000	64,00
34	60	15,000	12,870	14,000	30,000	3,130	10,43
35	110	40,000	30,000	30,000	75,000	15,000	20,00
36	100	30,000	23,400	13,000	50,000	13,600	27,20
37	13	5,000	6,000	600	10,000	3,400	34,00
38	38	10,000	7,800	1,000	12,000	3,200	26,66
39	15	3,500	7,800	2,000	12,000	2,200	18,33
40	25	13,500	8,050	12,500	27,000	6,450	23,88
41 42 43 44 45 46 47 48 49 50	20 35 27 26 14 10 25 136 270 90	12,500 30,000 14,000 7,000 5,000 10,000 12,000 275,000 200,000 20,000	$\begin{array}{c} 9,700 \\ 27,600 \\ 17,500 \\ 13,340 \\ 6,000 \\ 7,800 \\ 13,000 \\ 80,000 \\ 152,588 \\ 52,000 \end{array}$	$\begin{array}{c} 12,000 \\ 4,052 \\ 12,500 \\ 6,796 \\ 7,500 \\ 2,500 \\ 15,000 \\ 60,000 \\ 300,000 \\ 100,000 \end{array}$	25,000 49,750 38,000 24,274 16,000 25,000 40,000 250,000 500,000 160,000	3,300 18,098 8,000 4,138 2,500 14,700 12,000 110,000 47,412 8,000	13.20 36.37 21.05 17.04 15.62 58.80 30.00 44.00 9.49 5.00
51	60	50,000	39,600	18,000	75,000	17,400	23.20
52	5	6,000	5,200	3,500	15,000	6,300	42.00
53	14	8,000	7,000	10,000	30,000	13,000	43.33
54	11	1,500	5,200	1,200	8,000	1,600	20.00
55	20	20,000	5,000	18,000	30,000	7,000	23.33

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Estimated		Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of inter- est and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé,	Average yearly net profit per employé.	Average yearly carnings of e employé,	ESTABLISHMENTS
	Net profit	0 >	0 2	225	a Id	e sa	e e	900	ĕ
interest and		50.77.	Percentage paid of product.	0 2 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	or or	, y i	er	Average ye earnings employé.	SI
expenses.	or loss.	ite a	nte o n	E E E	e o	p.g.	ge d	ege Oy	ä
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0.00 100	*****	1							_
\$66,400	\$183,600 4,184 -11,101	9 09	45.46	12.07	33.38	\$1,049	\$350 00 73 00	\$477	1 2 3 4 5 6 7 8 9
9,339	4,184	38.91 56.10	41.60	13.46	6.03	1,217	73 00	506	2
18,430	-11.101	56.10	38.01	14.82	-8.93	994	-88 00	377	3
19,500	-17,600	15.45	82 24	12.50	-11.29	517	-61 00	377 456	1
4.000	-17,000	19.49	83 34 41.75	12.50	-11.23	547	01 00	400	4
18,430 19,500 4,236 4,618	3,016 5,883	34.37	41.79	13.95	9.93	820	81 00	342	0
4,618	5,883	28.87	43 77	1 19 02	15.33	799	120 00	350	6
4,389	2.001	26.00	50.92	15.85	15.33 7.23 20.00	1,025	74 00	522	7
1.800	2,400 3,010	10.83 25.00	54.17	15.00	20.00	705	141 00	382	8
2,360	3,010	95.00	10 15	11.00	15.05	000			0
2,000	0,010	20.00	48.15	11.80	10.00	833	125 00	401	9
4,389 1,800 2,360 3,340	8,460	32.00	20.80	13.36	$15.05 \\ 33.84$	1,086	367 00	226	10
1,780	2,020	27.69	43.08	13 69	15.54	1,083	168 00	466	11
2.400	7,064	14.78	32 65	13.33	39.24	1 636	642 00	534	12
2,400 2,350	-100	48.28	36.21	16.00	60	1 150		505	13
2,000	-100	10.20	00.21	10.20	09	1,400	-10 00	525 618	
1,491	13	24.15 21.43	61.23	16.20 14.75	69 13	1,636 1,450 1,010	1 30	618	14
1,700	-700	21.43	71.43	12.14	—a.00	823	-41 00	588	15
1,491 1,700 3,200 6,100	-700 4,000 7,900	34.78	33.92	13.91	17.39 19.75 4.75	1,150	200 00	390	16
6,100	7 900	37.50	27.50	15.25	10.75	1,004	376 00	523	17
1,000	7,000	37.50 37.50 40.74	27.00	10.20	1975	1,904	3/0 00	020	
1,960	760	37 50	45.50	$12.25 \\ 11.11$	4.75	888	42 00	204	18
3,000	-	40.74	48.15	11.11	_	1,000		481	19
1,960 3,000 6,200	3,800	30.00	50.00	12.40	7.60	1,562	118 00	781	20
,	· ·					-,00		,	
4.000	9,300 3,340	5.15	94.10	10 10	42.27	814	344 00	277	91
4,000	0,000	5.45	34.10	18.18	42.27			211	21 22
2,260	3,340	22.89	43.38	13.61	20.12	888	185 00	400	22
4,000 2,260 1,500	1.100	29.63	51.11	11.11	8.15	843	68 00	431	23
13,591	16.286	20.61	54.06	11.52	13.81	1 965	271 00	1,062	24
27,700	16,286 —19,700	63.14	33 18	12.76	-9.08	1,965 1,427 395	-129 00	473	25
1 207	-13,700		41 10	12.76 14.89	-0.00	1,427	-129 00	1/0	25 26 27 28
1,827 3,600	2,747	21.62	41.10	14.89	22.39	390	88 00	162	26
3,600	5,400	40.00	30.00	12.00	18.00	1,666	300 00	500	27
1,542	2,678	35.02	35.31	10.84	18.83	888	167 00	313	28
1,542 5,100 8,400	2,747 5,400 2,678 6,500	48.89	25.34	11.33	14.44	2,250 3,000	325 00	570	29
8 100	30,600	13.33	34.67	11.00		2,200		1 010	30
0,100	50,000	10.00	94.01	11.20	40.80	3,000	1,224 00	1,040	30
1,800 3,220 5,600	5,492	18.06	33.33	$\frac{12\ 00}{12.88}$	36.61	1,363	499 00	454	31
3.220	780	24.00	60.00	12.88	3.12	657	20 00	394	32
5,600	26,400	20.00	16 00	11.20	52.80	2,777	1,466 00	411	33
2,000	<del>-770</del>	46.67	42 90	13 00	-2.57	5,000	<del>-12</del> 00	214	34
0,000	-170	40.07	40.00	10 00	-2.07	0,000		211	0.4
3,900 9,900	5,100	40.00	40.00	13.20	6.80	681	46 00	272	35
6,800	6,800	26.00	46.80	13.60	13.60	500	68 00	234	36
1,300	2,100	6.00 8.34	60.00	13.00	21.00	769	161 00	461	37
1,800	1,400	8.34	65.00	15.00	11 66	315	36 00	205	38
1 410	2,100 1,400 790	16.67	65.00	11.75	6.58	800	52 00	520	39
2.510	9.010	46.30	29.82		10.00	1 000		210	
6,800 1,300 1,800 1,410 3,510	2,940	40.30	29.82	13.00	10 88	1,080	117 00	310	40
		40.00	00.00				250 4		
3,250 6,775 4,640	50	48.00	38.80	13.00	.20 22.76 8.84	1,250 1,421	250 00	485	41
6.775	11.323	8.15	55.48	13.61	22.76	1,421	323 00	788	42
4 640	11,323 3,360 1,291	8.15 32.90 28.00	46.05	13.61 12.21 11.72	8.84	1,407	124 00	648	43
2,847 1,900 3,100 4,720	1 201	28.00	54.96	11 79	5.32	933	49 00	513	44
1,047	1,291	40.00	97.50	11.72	0.04	1 1 40		919	
1,900	000	46.88	37.50	11.87	3.75	1,142	42 00	428	45
3,100	11,600	10.00	31.20	12.40	46.40	2,500	1,160 00	780	46
4.720	7,280	37.50	32.50	11.80	18.20	1 600	291 00	520	47
	7,280 68,500	24.00	32.00	16.60	27.40	1,838	503 00	588	48
69,000	-14,588				9.01	1,000			
62,000	-14,088	60.00	30.51	12.40	-2.91	1,551	-54 00	565	49
17,200	-9,200	62.50	32.50	10.75	-5.75	1,851 1,777	-102 00	577	50
10,500	6,900	24.00	52.80	14.00	9.20	1,250 3,000 2,142	115 00	660	51
1,860	4,440	23.33	34.67	12.40	29.60	3,000	888 00	1,040	52
2,480	0.520	33.34	03.00	11.60	21.79	9 140	680 00		53
3,480	9,520 710	15.00	23.33 65.00	11.00	31.73	2,142		500	
890	710	15.00	65.00	11.12	8.88	121	64 00	472	54
4,200	2,800	60.00	16.67	14.00	9.33	1,500	140 00	250	55

### PRINTING AND PUBLISHING — Concluded.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
56 57 58 59 60	30 30 8 100 50	\$50,000 5,000 10,500 225,000 12,000	\$13,625 15,600 5,076 94,468 20,800	\$15,000 12,000 4,500 36,865 12,000	\$50,000 36,000 25,500 207,000 37,000	\$21,375 8,400 15,924 75,667 4,200	42.75 23.33 62.44 36.55 11.35
61 62 63 64 65 66 67 68 69	80 75 15 35 20 24 35 18 63 57	80,000 50,000 2,500 18,000 12,000 9,000 15,000 30,000 37,128	72,000 36,400 5,000 20,800 7,151 12,500 18,200 17,000 47,250 25,075	40,000 25,000 1,500 20,929 8,000 2,400 25,000 77,500 18,000	$\begin{array}{c} 150,000 \\ 75,000 \\ 10,000 \\ 62,000 \\ 27,000 \\ 20,000 \\ 50,000 \\ 90,000 \\ 173,600 \\ 50,959 \end{array}$	38,000 13,600 3,500 20,271 11,849 5,100 6,800 48,000 48,850 7,884	25.33 18 13 35.00 32 69 43.89 25.50 13.60 53.33 28.14 15.47
71 72 73 74 75 76 77 78 79 80	12 19 18 14 14 12 12 75 17	3,000 15,000 50,000 3,500 3,000 5,000 10,000 110,000 30,000 4,000	6,500 8,000 11,700 5,720 5,000 5,500 5,250 67,995 7,858 5,000	30,000 12,000 25,000 3,500 2,500 1,500 3,600 17,134 10,000 4,000	50,000 25,000 42,000 10,500 10,300 18,000 119,903 28,000 12,500	13,500 5,000 5,300 1,280 2,500 3,300 9,150 34,774 10,142 3,500	27.00 20.00 12.62 12.19 25.00 32.04 50.83 28.99 36.21 28.00
81 82 83 84 85 86 87 88 89 90	130 36 100 20 20 10 17 33 300 14	50,000 15,000 25,000 7,000 20,000 3,000 5,000 27,000 235,000 5,000	53,000 18,500 55,000 9,000 14,000 5,100 7,800 19,000 225,000 6,700	50,000 12,000 15,000 3,500 3,000 2,000 1,800 30,000 205,000 7,500	130,000 50,000 100,000 15,500 26,000 9,500 10,600 57,000 700,000 35,000	27,000 19,500 30,000 3,000 9,000 2,400 1,000 8,000 270,000 20,800	20.76 39.00 30.00 19.35 34.61 25 26 9.43 14.03 38.57 59.42
91 92 93 94 95 96 97 98 99	60 450 15 10 6 30 30 60 22 100	40,000 175,000 30,000 10,000 15,000 20,000 125,000 100,000 60,000	21,152 190,193 10,500 6,500 5,200 18,200 16,224 60,000 11,000 87,152	60,599 268,960 3,000 5,000 3,500 10,000 15,180 64,800 19,000 44,000	94,179 542,861 30,000 18,000 12,000 35,000 39,400 256,000 70,000 193,969	12,428 83,708 16,500 6,500 3,300 6,800 7,996 131,200 40,000 62,817	13.19 15.41 55.00 36.11 27.50 19.43 20.29 51.25 57 14 32.38
		RUBB	ER AND	ELASTIC	GOODS.		
1 2 3 4 5	200 16 48 103 39	\$200,000 6,000 50,000 75,000 15,000	\$60,000 7,500 13,500 30,000 8,300	\$262,836 8,300 53,000 75,000 32,000	\$461,257 20,000 80,000 150,000 40,000	\$138,421 4,200 13,500 45,000 —300	30 00 21.00 16.87 30.00 —.75

### PRINTING AND PUBLISHING — Concluded.

		of ck	oc 9=	19	- G	1 1	4 .	-	T
		of stock value of	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	of net loss of roduct.	Average yearly product per employé.	Average yearly net profit per employé.	each	ni.
		of sto value	wa	in	f ss du	100	564	i i	EX
Estimated		va_of	ral	re re	우유집	五品	E G	F.2	1 1 1
nterest and	Net profit	9	90	p ge	re f p	G.	yc	60.00	1 8
expenses.	or loss.	ct of ta	of of	oda	of Case	ser.	p ge	le y	1 3
expenses.		d d d	dr	an	en fit ue	rag St 1	Dt Dt	nin plo	m
		Percentage used of product.	pai	ercentage of inte est and expenses value of product.	ral	la de	ve.	veg	ESTABLISHMENTS.
		1 4 7 7	4	A	Percentage of net profit or loss of value of product.	4°	<b>₹</b> 14	Average yearly earnings of e employé.	EŽ
\$8,000	\$13,375	30.00	27.25	16.00	@00 TE	A1 CCC			-
3,900	1 500	33.34	43.33	10.00	\$26.75	\$1,666	\$445 00	\$454	5
3,180	4,500 12,744	17.65	19.91	10.83	12.50	1,200	150 00	520	5
34,200	41,467	17.81	45.64	12.47 16.52	49.97	3,187	1,593 00	634	5
4,420	-220	32.43	56.22		20.03	2,070	414 00	944	5
1,120	220	02.10	شد.00	11.94	<b>—.</b> 59	740	-4 40	416	6
19,800	18,200 3,100	26.67	48 00	13.20	12.13	1,875	227 00	900	6
10,500	3,100	33.33	48.54	14.00	4.13	1,000	41 00	485	6
1,150	2,350	15-00	50.00	11.50	23.50	666	156 00	333	6
7,280	12,991	33.76	33.55	11.74	20.95	1,771	371 00	594	6
3,420	8,429	29.63	26.48	12 67	31.22	1.350	421 00	357	6
2,540 5,900	2,560	12.00	62.50	12.70	12.80	833	106 00	520	6
5,900	900	50.00	36.40	11.80	1.80	1.428	25 00	520	6
10,800	37,200	27.78	18.89	12.00	41.33	5,000	2,066 00	944	6
19,160	29,690	44.64	27.22	11.04	17.10	2,755	470 00	750	6
7,324	560	35.33	49.20	14.37	1.10	894	9 82	439	7
5,180	8,320	60.00	13.00	10.36	16.64	4,166	693 00	5.11	7
3,400	1,600	48.00	32.00	13.60	6.40	1,315		541 421	7
7,200	-1,900	59.52	27.86	17.14	<del>-4.52</del>	2,333	84 00 105 00	650	7
1 260	20	33.33	54.48	12.00	19	750	142 00	408	7
1,180	1,320	25.00	50.00	11.80	.19 13.20	750 714	94 00	357	7
1,330	1 970	14.57	53.39	12.91	19.13	858	164 00	458	7
2,400	1,970 6,750	20.00	29.17	13.33	37.50	1,500	562 00	437	7
18,590	16,184	14 30	56.71	15.50	13.49	1 598	215 00	906	7
4,600	5,542	35.72	28.07	16.42	19.79	1,598 1,647	326 00	462	7
1,490	2,010	32.00	40.00	11.92	16.08	1,041	167 00	416	8
16,000	11,000	38.47	40.77	12.30	0.40	1 000	0.4.00	407	0
5,900	13,600	24.00	37.00	11.80	$\frac{8\ 46}{27.20}$	1,000	84 00	407	8
11,500		15.00	55.00	11.50	18.50	1,388	377 00	513	8
1,970	18,500 1,030	$\frac{13.00}{22.58}$	58.07	12.70		1,000 775	185 00	550	8
3,800	5,200	11.54	53.85	14.61	$\begin{array}{c} 6.65 \\ 20.00 \end{array}$	1 200	$\begin{array}{ccc} 51 & 00 \\ 260 & 00 \end{array}$	450	8
1,130	1 270	21.05	53.69	11.89	13.37	1,300 950		700	8
1,360	1,270 —360	16.98	73.59	12.83	-3.40	623	127 00 21 00	510 458	8
7 320	680	52.63	33.34	12.84	1.19	1 707	20 00		8
7,320 84,100	185,900	29.29	32.14	12.04	26.56	1,727 2,333	619 00	575	8
3,800	17,000	21.43	19.15	10.85	48.57	2,500	1,214 00	$750 \\ 478$	9
	ĺ						-,	1,3	
11,818	610	64.35	22.46	12.54	65	1,569	10 00	352	9
64,786	18,922	49.55	35.04	11.93	3.48	1,206	42 00	422	9
4,800	11,700	10.00	35.00	16.00	39.00	2,000	713 00	700	9.
2,400	4,100	27 77	36.12	13.33	22.78	1,800	410 00	650	9
1,800	1,500	29.17	43.33	15.00	12.50	2,000	250 00	-866	9.
4,400	2,400 2,856	28.57	52 00	12.57	6.86	1,166	80 00	606	9
5,140	2,856	38.53	41.18	13.04	7.25	1,313	95 00	540	9
33,100	98,100	25.31	23.44	12.93	38.32	4,266	1,635 00	1,000	9
13,000	27,000	27 14	15.72	18.57	38.57	3,181	1,227 00	500	9
22,997	39,820	22.69	44.93	11.85	20.53	1,939	398 00	871	10

## RUBBER AND ELASTIC GOODS.

### RUBBER AND ELASTIC GOODS - Concluded.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
6	60	\$30,000	\$24,750	\$30,000	\$100,000	\$45,250	45.25
7	16	50,000	10,000	55,000	80,000	15,000	18.75
8	75	100,000	36,000	150,000	225,000	39,000	17.33
9	125	75,000	52,000	100,000	170,000	18,000	10.58
10	50	20,000	16,000	45,000	75,000	14,000	18.66
11	130	50,000	55,000	145,000	250,000	50,000	20.00
12	80	20,000	18,000	100,000	125,000	7,000	5.60
13	235	50,000	80,000	200,000	350,000	70,000	20.00
14	48	40,000	7,905	48,494	66,509	10,110	15.20
15	122	75,000	25,000	111,000	175,000	39,000	22.28
16	235	300,000	60,000	224,124	284,000	-124	04
17	207	150,000	91,425	210,972	383,982	81,585	21.24
18	411	383,000	107,212	331,769	557,543	118,562	21.26
19	40	150,000	19,326	328,163	398,925	51,436	12.89
20	73	50,000	17,000	30,000	50,000	3,000	6.00
21	35	25,000	12,000	350,000	400,000	38,000	9,50
22	23	8,000	7,500	36,000	60,000	16,500	27.50
23	45	25,000	15,952	51,804	77,682	9,926	12.77
24	213	40,000	42,302	45,000	98,600	11,298	11.45
$\tilde{25}$	15	10,000	7,700	50,000	100,000	42,300	42.30

### STONE.

1	6	\$1,000	\$5,200	\$4,000	\$11,000	\$1,800	16.36
.0	22	50,000	12,000	4,000	20,000	4,000	20.00
2 3	10	20,000	5,000	3,000	10,000	2,000	20.00
4	8	1,000	5,000	3,000	9,500	1,500	15.78
5	20	6,000	6,000	7,500	15,000	1,500	10.00
6	20	5,000	9,000	9,300	27,000	8,700	32.22
7	14	3,000	8,400	2,400	16,500	5,700	34.54
8	15	10,000	6,600	3,500	16,300	6,200	38.03
9	10	10,000	8,000	8,000	25,000	9,000	36.00
10	17	10,000	9,000	7,000	25,000	9,000	36.00
10	14	10,000	0,000	1,000	20,000	1 0,000	
11	15	3,000	5,000	800	10,000	4,200	42.00
12	6	5,000	5,500	2,000	8,000	500	6.25
13	25	5,000	8,000	5,000	15,000	2,000	13.33
14	21	3,000	5,000	7,000	15,000	3,000	20.00
15	30	5,500	18,000	12,000	33,000	3,000	9.09
16	20	26,880	13,500	9,000	26,000	3,500	13.46
17	70	100,000	30,000	70,000	140,000	40,000	28.57
18	6	2,000	6,188	3,500	12,500	2,812	22.49
19	15	4,000	10,500	20,000	70,000	39,500	56.42
20	30	15,000	20,000	10,000	40,000	10,000	25.00
		,	<i>'</i>	,	ĺ í		
21	30	2,000	18,000	15,000	40,000	7,000	17.50
22	23	1,000	12,000	10,000	30,000	8,000	26.66
23	7	2,500	6,500	10,000	20,000	3,500	17.50
24	60	40,000	24,000	24,000	63,000	15,000	23.80
25	100	27,000	23,600	5,000	35,000	6,400	18.28
26	27	100,000	16,000	110,000	130,000	4,000	3.08
27	130	150,000	50,000	150,000	250,000	50,000	20.00
28	20	5,000	12,321	12,815	30,421	5,285	17.37
29	150	100,000	57,000	55,000	125,000	13,000	10.40
30	15	20,000	7,500	10,000	40,000	22,500	56.25
			,				

## RUBBER AND ELASTIC GOODS — Concluded.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly carnings of each employé.	ESTABLISHMENTS.
\$11,800 11,000 28,500 21,500	\$33,450 4,000 10,500 -3,500	30.00 68.75 66 67 58.83	24.75 12.50 16.00 30.59	11.80 13.75 12.66 12.64	33.45 5.00 4.67 —2.06	\$1,666 5,000 3,000 1,360	\$557 00 250 00 140 00 —28 00	\$412 625 480 416	6 7 8 9
8,700	5,300	60.00	21.34	11.60	7.06	1,500	106 00	320	10
28,000 13,700	22,000 —6,700	58.00 80.00	22.00 14 40	11.20 10.96	8 80 5.36	1,923 1,562	169 00 83 00	423 225	11 12
38,000 9,051	32,000 1,059	57.14 72.92 63.43	22.86 11.89 14.29	10.85 $13.60$ $12.57$	9.15 1.59 9.71	1,489	136 00 22 00 139 00	340 164 204	13 14 15
22,000 46,400 47,398	17,000 -46,524 34,187	78.92 54.95	21.12 23.81	16.33 12.34	-16.37 $8.90$	1,434 1,208 1,854	-197 00 $165 00$	255 441	16 17
78,734 48,893	39,828 2,543	59.51 82.26	19.23 4.85	14.11 12.25	7.15 .64	1,356 9,973	96 00 63 00	260 483	18 19
8,000	-5,000	60.00	34.00	16.00	-10.00	684	<b>—</b> 68 00	232	20
41,500 6,480	-3,500 10,020	87.50 60.00	3 00 12 50	10.37	- 87 16.70	11,428 2,608	-100 00 $435 00$	342 326	21 22 23
9,268 12,260 10,600	658 962 31,700	66.69 45.63 50.00	$ \begin{array}{r} 20.54 \\ 42.92 \\ 7.70 \end{array} $	11.93 12.43 10.60	.84 —.98 31.70	1,726 462 6,666	$ \begin{array}{c cccc}  & 14 & 00 \\  & -4 & 51 \\  & 2,113 & 00 \end{array} $	354 198 513	23 24 25

### STONE.

				0101					
\$1,160	\$640	36.37	47.27	10.54	5 82	\$1,833	\$106 00	\$866	1
5,000	-1,000	20.00	60.00	25.00	-5.00	909	<del>-45</del> 00	536	2
2,200		30.00	50.00	22.00	-2 00	1,000	-20 00	500	3
1,010	490	31.58	52.64	10.63	5.15	1,187	61 00	625	4
1,860	-360	50.00	40.00	12.40	-2.40	750	-18 00	300	5
3,000	5,700	34.45	33.33	11.11	21.11	1,350	285 00	450	
1,830	3,870	14.55	50.91	11.09	23.45	1,178	276 00	600	6 7 8
2,230	3,970	21.48	40.49	13.68	24.35	1,086	264 00	440	8
3,100	5,900	32.00	32.00	12.40	23.60	2,500	590 00	800	9
3,100	5,900	28.00	36.00	12.40	23.60	1,470	347 00	529	10
0,100	0,000	20.00	00.00	12.10	20.00	1,110	01, 00	02.0	10
1,180	3,020	8.00	50.00	11.80	30.20	666	201 00	333	11
1,000	-600	25.00	68 75	13.75	-7.50	1,333	-100 00	916	12
1,800	200	33.33	53.34	12.00	1.33	600	8 00	320	13
1,680	1,320	46.67	33.33	11.20	8.80	714	62 00	238	14
<b>3,</b> 630	-630	36.36	54.55	11.00	-1.91	1,100	-21 00	600	15
4,213	<b>—7:13</b>	34.62	51.92	16.20	-2.74	1,300	-35 00	675	16
20,000	20,000	50.00	21.43	14.29	14 28	2,000	285 00	428	17
1,370	1,442	28 00	49.51	10.96	11.53	2,083	240 00	1,031	18
7,240	32,260	28.58	15.00	10.34	46.08	4,666	2,150 00	700	19
4,900	5,100	25.00	50.00	12.25	12.75	1,333	170 00	666	20
	· ·								
4,120	2,880	37.50	45.00	10.30	7.20	1,333	96 00	600	21
3,060	4,940	33.34	40.00	10.20	16.46	1,304	214 00	521	22
2,150	1,350	50.00	32.50	10.75	6.75	2,857	192 00	928	23
8,700	6,300	38.10	38.10	13 80	10 00	1,050	105 00	400	24
5,120	1,280	14.29	67.43	14.62	3.66	350	47 00	236	25
19,000	-15,000	84.61	12.31	14.61	-11.53	4,814	555 00	292	26
34,000	16,000	60.00	20.00	13.60	6.40	1,923	123 00	284	27
3,342	1,943	42.13	40.50	10.98	6.39	1,521	97 00	616	28
18,500	-5,500	44.00	45.60	14.80	-4.40	833	-36 00	380	29
5,200	17,300	25.00	18.75	13.00	43.25	2,666	1,153 00	500	30

STONE — Concluded.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
31 32	160 45	\$90,000 50,000	\$45,000 24,000	\$82,000 18,000	\$236,000 50,000	\$109,000 8,000	46.18 16.00
33	50	30,000	12,000	8,000	36,000	16,000	44.44
34	20	12,000	7,200	2,500	22,000	12,300	55.90
35	20	5,000	11,000	600	15,000	3,400	22.66
36	50	46,000	15,700	1,700	40,000	22,600	56.50
37	50	30,000	23,000	15,000	51,000	13,000	25.49
38	15	2,500	8,300	3,000	16,550	5,250	31.72
39	10	3,500	6,000	2,500	15,000	6,500	43.33
40	9	700	5,000	1,200	10,000	3,800	38.00

## TOBACCO.

1	19	\$8,000	\$10,400	\$10,200	\$21,600	\$1,000	4.63
2	7	" 2,000	5,000	5,000	10,000	" '	_
$\frac{2}{3}$	20	15,000	7,000	2,500	15,000	5,500	36.66
4	$\overline{45}$	25,000	25,000	50,600	84,450	8,850	10.48
5	35	25,000	18,000	73,000	100,000	9,000	9.00
6	12	8,000	6,856	8,225	20,200	5,119	25.34
7	24	30,000	14,400	20,000	36,800	2,400	6.53
8	80	25,000	27,455	61,025	108,325	19,845	18.31
9	10			12,500		2,500	12.50
		1,500	5,000		20,000		
10	104	140,000	44,355	125,000	200,000	30,645	15.32
,,	1.77	F 000	0.440	17.040	05 100	1 100	4.37
11	17	5,000	6,448	17,640	25,188	1,100	
12	60	10,000	22,000	35,000	70,000	13,000	18.57
13	15	8,000	7,000	9,000	22,000	6,000	27.27
14	7	25	5,000	3,500	10,500	2,000	19.04
15	11	1,000	5,000	7,000	13,500	1,500	11.11
16	13	20,000	8,923	17,040	31,300	5,337	17.05
17	12	20,000	7,000	14,000	25,000	4,000	16.00
18	25	5,000	13,500	14,300	52,000	24,200	46.53
19	8	2,000	6,000	2,800	12,500	3,700	29.60
20	35	8,000	13,600	24,000	45,000	7,400	16.44
		.,	,	1,	,	.,	
21	30	20,000	15,600	27,000	50,000	7,400	14.80
22	15	3,000	5,000	4.000	12,000	3,000	25.00
$\frac{1}{23}$	17	4,000	7,087	19,750	31,500	4,663	14.80
$\frac{26}{24}$	8	2,000	5,000	2,500	11,000	3,500	31.81
$\tilde{2}\tilde{5}$	205	200,000	36,031	94,183	166,538	36,324	21.81
$\frac{26}{26}$	14	1,000	8,000	9,504	19,440	1,936	9.95
$\frac{20}{27}$	24	9,000	6,758	28,000	37,100	2,342	6.31
28	22	15,000	6,733	31,860	39,140	969	2.47
29	10	4,000		16,000	25,000	2,000	8.00
			7,000			750	5.00
30	9	6,500	5,500	8,750	15,000	700	0.00
	1						

### WOODEN GOODS.

## STONE - Concluded.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly carnings of each employé.	ESTABLISHMENTS.
\$29,000 8,000 5,400 2,920 1,800 6,760 6,900 1,805 1,710 1,042	\$80,000 	34.75 36.00 22.22 11.37 4.00 4.25 29.41 18.13 16.67 12.00	19.07 48.00 33.34 32.73 73.34 39.25 45.10 50.15 40.00 50.00	12.28 16.00 15.00 13.27 12.00 16.90 13.52 10.90 11.40 10.42	33.90 29.44 42.63 10.66 39.60 11.97 20.82 31.93 27.58	\$1,475 1,111 720 1,110 750 800 1,020 1,103 1,500 1,111	\$500 00 212 00 469 00 80 00 316 00 122 00 229 00 479 00 306 00	\$281 533 240 360 550 314 460 620 600 555	31 32 33 34 35 36 37 38 39 40

### TOBACCO.

\$2,640	-\$1,640	47.22	48.15	12.22	<del>-7.59</del>	\$1,136	_\$86 00	\$547	1
1,120	-1,120	50.00	50.00	11.20	-11 20	1,428	-160 00	714	2
2,400	3,100	16.67	46.67	16.00	20.66	750	155 00	350	2 3
9,945	1,095	59.92	29.60	11.77	-1.29	1,876	-24 00	555	4
11,500	-2,500	73.00	18.00	11.50	-2.50	2,857	-71 00	314	5
2,500	2,619	40.72	33.94	12.38	12.96	1,683	218 00	571	6
5,480	-3,080	54.34	39.13	14.89	-8.36	1,533	-128 00	600	7
12,333	7,512	56.34	25.35	11.38	6.93	1,354	93 00	343	8
2,090	410	62.50	25.00	10.45	2.05	2,000	41 00	500	9
28,400	2,245	62.50	22.18	14.20	1.12	1,923	21 00	426	10
20,100	2,210	02.00	22.10	11.20	1.12	1,020	21 00	120	10
2,819	-1,719	70.03	25.60	11.19	-6.82	1,481	-101 00	379	11
7,600	5,400	50.00	31.43	10.86	7.71	1,166	90 00	366	12
2,680	3,320	40.91	31.82	12.18	15.09	1,466	221 00	466	13
1,052	948	33.34	47.62	10.02	9.02	1,500	135 00	714	14
1,410	90	51.85	37.04	10.44	.67	1,227	8 18	454	15
4,330	1,007	54.44	28.51	13.83	3.22	2,407	77 00	686	16
3,700	300	56 00	28.00	14.80	1.20	2,083	25 00	583	17
5,500	18,700	27,50	25.97	10.57	35.96	2,080	748 00	540	18
1,370	2,330	22.40	48.00	10.96	18.64	1,562	291 00	750	19
4,980	2,420	53.34	30.22	11.06	5.38	1,285	69 00	388	20
2,000	2,120	00102				_,	1		
6,200	1,200	54.00	31.20	12.40	2.40	1,666	40 00	520	21
1,380	1,620	33.33	41.67	11.50	13.50	800	108 00	333	22
3,390	1,273	62.70	22.50	10.76	4.04	1,852	74 00	416	23
1,220	2,280	22.73	45,46	11.09	20.72	1,375	285 00	625	24
28,654	7,670	56.55	21.64	17.21	4.60	812	37 00	175	25
2,004	-68	48.89	41.16	10.30	35	1,388	<b>—1</b> 85	571	26
4,250	-1,908	75.47	18.22	11.45	5.14	1,545	-79 00	281	27
4,814	3,845	81.40	16.13	12,29	-9.82	1,779	-174 00	286	28
2,740	<del>-740</del>	64.00	28.00	10.96	-2.96	2,500	-74 00	700	29
1,890	-1,140	58.33	36.67	12.60	-7.60	500	38 00	183	30
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## WOODEN GOODS.

\$3,700	34.29 10.51 17.91 11.52 66.67 11.60	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	-\$63 00 -37 00 -106 00 -27 00 341 00	\$394 666 342 370 562	1 2 3 4 5
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# WOODEN GOODS — Continued.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
6 7 8 9 10	34 12 30 20 30	\$5,000 2,000 60,000 16,000 70,000	\$14,000 7,000 12,000 9,600 13,500	\$13,000 3,000 10,000 20,000 20,000	\$30,000 13,000 30,000 40,000 40,000	\$3,000 3,000 8,000 10,400 6,500	10.00 23.07 26.66 26.00 16.25
11 12 13 14 15 16 17 18 19 20	87 15 26 20 10 10 21 25 13 20	75,000 5,000 15,000 26,500 30,000 4,000 4,000 5,000 35,000	26,500 8,550 7,500 19,000 5,473 6,750 10,642 13,041 5,000 9,000	33,560 10,000 18,089 15,518 6,600 10,000 21,000 45,670 12,000 31,000	69,420 22,000 28,641 45,378 20,000 21,250 34,492 68,590 18,000 42,000	9,360 3,450 3,052 10,860 7,927 4,500 2,850 9,879 1,000 2,000	13.48 15.67 10.65 23.93 39.63 21.17 8.26 14.40 5.55 4.76
21 22 23 24 25 26 27 28 29 30	45 790 25 28 10 33 60 7 9	50,000 1,000,000 18,000 40,000 5,000 10,000 35,000 4,000 10,000 15,000	19,200 222,000 12,000 14,400 5,200 18,000 30,000 5,000 5,000 10,000	31,500 355,000 35,000 75,000 2,500 50,000 20,000 3,000 1,000 12,000	53,100 637,000 76,000 91,000 15,000 74,000 80,000 14,000 10,000 25,000	2,400 60,000 29,000 1,600 7,300 6,000 30,000 6,000 4,000 3,000	4.52 9.42 38.15 1.76 48.66 8.10 37.50 42.85 40.00 12.00
31 32 33 34 35 36 37 38 39 40	12 10 30 25 35 70 36 11 16 45	3,000 12,000 20,000 30,000 70,000 50,000 10,000 10,000 20,000	6,000 6,000 10,500 9,000 10,160 14,000 14,352 5,000 9,000 20,000	3,500 2,000 24,000 25,900 49,808 35,000 10,764 40,000 18,000 15,000	11,000 17,000 40,000 38,900 94,193 60,000 30,141 60,000 30,000 45,000	1,500 9,000 5,500 4,000 34,225 11,000 5,025 15,000 3,000 10,000	13.63 52.94 13.75 10.28 36.33 18.33 16.67 25.00 10.00 22.22
41 42 43 44 45 46 47 48 49 50	10 18 28 40 15 10 11 15 16 15	5,000 5,000 10,000 10,000 4,000 2,000 9,000 30,000 5,000 6,500	5,000 5,610 8,975 25,000 7,000 6,000 6,312 7,000 10,000	8,500 11,050 7,673 60,000 12,000 1,000 12,000 33,000 15,000 6,000	16,000 18,720 27,967 100,000 30,000 8,000 25,000 43,000 30,000 25,000	2,500 2,060 11,319 15,000 11,000 6,688 3,000 5,000 9,000	15.62 11.00 40.47 15.00 36.66 12.50 26.75 6.97 16.66 36.00
51 52 53 54 55 56 57 58 59 60	25 85 35 9 20 10 22 14 15 20	5,000 150,000 53,067 8,000 20,000 2,000 2,000 15,000 7,000	7,500 42,000 14,157 5,020 10,400 6,000 8,216 6,500 10,000 13,000	14,200 132,000 33,866 1,600 12,000 10,000 3,000 75,000 6,000 53,000	23,000 195,000 50,000 9,000 36,000 20,000 13,000 100,000 20,000 75,000	1,300 21,000 1,977 2,380 13,600 4,000 1,784 18,500 4,000 9,000	5.65 10.76 3.95 26.44 37.77 20.00 13.72 18.50 20.00 12.00

# WOODEN GOODS - Continued.

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$3,300	-\$300	43.33	46.67	11.00	$\begin{array}{c} -1.00 \\ 12.15 \\ 4.66 \\ 13.60 \\ -4.25 \end{array}$	\$882	-\$8 82	\$411	6
1,420	1,580	23.08	53.87	10.92		1,083	131 00	583	7
6,600	1,400	33.34	40 00	22.00		1,000	46 00	400	8
4,960	5,440	50.00	24 00	12 40		2,000	272 00	480	9
8,200	-1,700	50.00	33.75	20.50		1,333	-56 00	450	10
11,442 2,500 3,764 6,128 3,800 3,925 3,689 8,659 2,100 6,300	-2,082 950 -712 4,732 4,127 575 -839 1,220 -1,100 -4,300	48.34 45.46 63.16 34.20 33.00 47.06 60.89 66.59 66.67 73.81	38.18 38.87 26.19 41.87 27.37 31.77 30.85 19.01 27.78 21.43	16.48 11.36 13.14 13.50 19.00 18.47 10.69 12.62 11.66 15.00	$\begin{array}{c} -3.00 \\ 4.31 \\ -2.49 \\ 10.43 \\ 20.63 \\ 2.70 \\ -2.43 \\ 1.78 \\ -6.11 \\ -10.24 \end{array}$	797 1,466 1,101 2,268 2,000 2,125 1,642 2,743 1,384 2,100	$\begin{array}{c} -23\ 00 \\ 63\ 00 \\ -27\ 00 \\ 236\ 00 \\ 412\ 00 \\ 57\ 00 \\ -39\ 00 \\ 48\ 00 \\ -84\ 00 \\ -215\ 00 \\ \end{array}$	316 570 288 950 547 675 506 521 384 450	11 12 13 14 15 16 17 18 19 20
8,310	-5,910	59.32	36.16	15.64	-11.12	1,180	-131 00 -80 00 812 00 -353 00 550 00 -60 00 331 00 622 00 266 00 -21 00	426	21
123,700	-63,700	55.73	34.85	19.42	-10.00	806		281	22
8,680	20,326	46.06	15.79	11.42	26.73	3,040		480	23
11,500	-9,900	82.42	15.82	12.63	-10.87	3,250		514	24
1,800	5,500	16.67	34.67	12.00	36.66	1,500		520	25
8,000	-2,000	67.57	24.33	10.80	-2.70	2,242		545	26
10,100	19,900	25.00	37.50	12.62	24.88	1,333		500	27
1,640	4,360	21.43	35.72	11.71	31.14	2,000		714	28
1,600	2,400	10.00	50.00	16.00	24.00	1,111		555	29
3,400	-400	48.00	40.00	13.60	-1.60	1,315		526	30
1,280	220	31.82	54.55	11.63	2.00	916	18 00	500	31
2,420	6,580	11.77	35.29	14.23	38.71	1,700	658 00	600	32
5,200	300	60.00	26.25	13.00	.75	1,333	10 00	350	33
5,690	-1,690	66.59	23.13	14.62	-4.34	1,556	-67 00	360	34
13,619	20,606	52.88	10.79	14.45	21.88	2,691	588 00	290	35
9,000	2,000	58.34	23.33	15.00	3.33	857	28 00	200	36
3,614	1,411	35.71	47.62	11.99	4.68	837	28 00	398	37
6,600	8,400	66.67	8.33	11.00	14.00	5,454	763 00	454	38
3,600	-600	60.00	30.00	12.00	-2.00	1,875	-37 00	562	39
5,700	4,300	33.33	41.45	12.66	9.56	1,000	95 00	444	40
1,900 2,172 3,397 10,600 3,240 920 3,040 6,100 3,300 2,890	$\begin{matrix} 600 \\ -112 \\ 7,922 \\ 4,400 \\ 7,760 \\ 80 \\ 3,648 \\ -3,100 \\ 1,700 \\ 6,110 \end{matrix}$	53.13 59.03 27.44 60.00 40.00 12.50 48.00 76.75 50.00 24.00	31.25 29.97 32.09 25.00 23.34 75.00 25.25 16.28 33.34 40.00	11.87 11.60 12.14 10.60 10.80 11.50 12.16 14.18 11.00 11.56	3.75 60 28.33 4.40 25.86 1.00 14.59 -7.21 5.66 24.44	1,600 1,040 998 2,500 2,000 800 2,272 2,866 1,872 1,666	$\begin{array}{c} 60\ 00 \\6\ 22 \\ 282\ 00 \\ 110\ 00 \\ 517\ 00 \\ 8\ 00 \\ 331\ 00 \\206\ 00 \\ 106\ 00 \\ 407\ 00 \\ \end{array}$	500 311 320 625 466 600 573 466 625 666	41 42 43 44 45 46 47 48 49 50
2,600	-1,300	61.74	32.61	11.30	-5.65	920	-52 00	300	51
28,500	-7,500	67.70	21.54	14.61	-3.85	2,294	-88 00	494	52
8,184	-6,207	67.73	28.32	16.36	-12.41	1,428	-177 00	404	53
1,380	1,000	17.78	55.78	15.33	11.11	1,000	111 00	556	54
4,800	8,800	33.34	28.89	13.33	24.44	1,800	440 00	520	55
2,120	1,880	50.00	30.00	10.50	9.40	2,000	188 00	600	56
1,420	364	23.08	63.20	10.92	2.80	590	16 00	373	57
10,900	7,600	75.00	6.50	10.90	7.60	7,142	542 00	464	58
2,900	1,100	30.00	50.00	14.50	5.50	1,333	73 00	666	59
7,920	1,080	70.67	17.33	10.56	1.44	3,750	54 00	650	60

### WOODEN GOODS - Concluded.

ESTABLISHMENTS.	Average number of employes.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
61 62 63 64 65 66 67 68 69 70	10 15 13 15 12 45 10 18 33 6	\$25,000 7,000 3,000 1,000 3,000 1,500 10,000 4,000 60,000 5,000	\$6,200 10,400 5,200 6,500 5,000 10,000 5,184 22,423 5,700	\$51,000 12,000 12,000 12,000 5,000 36,000 20,000 4,000 25,000 3,000	\$60,000 26,000 24,000 25,000 12,000 61,000 30,000 14,400 50,000	\$2,800 3,600 6,800 6,500 2,000 15,000 5,000 5,216 2,577 1,300	4.66 $13.84$ $28.33$ $26.00$ $16.66$ $24.59$ $16.66$ $36.22$ $5.15$ $13.00$

### WOOLLEN GOODS.

1	72	\$50,000	\$20,000	\$53,640	\$90,500	\$16,860	18.63
$\frac{1}{2}$	79	125,000	30,000	178,050	223.775	15,725	7.02
3	148	300,000	53,000	413,675	613,000	146,325	23.87
4					500,000	61,000	12.20
#	154	125,000	50,000	389,000			
5	118	150,000	41,098	141,290	289,368	106,980	36.97
6	363	400,000	110,000	495,100	760,000	154,900	20.38
7	630	1,200,000	275,000	625,836	978,578	77,742	7.94
8	833	1,225,510	246,084	796,638	1,244,520	201,798	16.21
9	179	300,000	36,352	286,880	376,277	53,045	14.09
10	347	150,000	94,000	291,275	758,850	373,575	49.23
11	89	100,000	28,000	184,555	300,000	87,445	29.15
12	138	100,000	40,800	198,540	393,000	153,660	39.10
13	46	40,000	15,600	92,270	151,200	43,330	28.66
14	936	1,000,000	300,000	1,177,625	2,175,000	697,375	32.06
15	77	100,000	28,047	171,356	230,500	31,097	13.49
16	224	250,000	82,167	282,880	450,000	84,953	18.88
17	49	35,000		15,375	50,000	17,625	35.25
	28		17,000	4,000	30,000	18,000	60.00
18		10,000	8,000	4,000		65.650	22.79
19	103	120,000	40,000	182,350	288,000	65,650	
20	130	133,500	33,473	154,489	240,000	52,038	21.68
21	115	60,000	42,000	202,120	316,000	71,880	22.75
22	95	100,000	26,303	99,496	183,317	57,518	31.38
23	264	200,000	74,597	218,978	371,306	77,731	20.93
24	208	200,000	55,136	199,036	324,220	70,048	21.60
25	55	8,000	11,000	36,888	79,062	31,174	39.42
26	214	150,000	60,000	265,000	550,000	225,000	40.91
27	101	100,000	37,291	254,200	325,000	. 33,509	10.31
28	317	310,000	102,000	326,224	700,000	271,776	38.82
29	190	250,000	65,000	194,000	290,000	31,000	10.68
30	257	350,000	81,431	240,989	463,444	141,024	30.43
90	201	390,000	01,401	240,000	400,111	141,024	00.10
31	281	300,000	80,000	275,000	450,000	95,000	21.11
32	61	75,000	18,000	95,100	124,800	11,700	9 36
33	70	75,000	20,000	77,000	175,000	78,000	44.57
34	153	50,000	45,000	140,905	300,000	114,095	38.03
35	49	20,000	14,500	41,970	55,000	-1,470	-2.67
36	182	225,000	64,594	198,599	400,000	136,807	34.20
37	190	300,000	72,000	298,565	398,450	27,885	6.99
38	153	50,000	50,000	167,680	245,000	27,320	11.15
39	140	60,000	60,000	240,000	400,000	100,000	25.00
40	167	150,000	54,000	318,325	400,000	27,675	6.91
40	107	100,000	54,000	010,020	300,000	27,070	0.01
				1			

## WOODEN GOODS - Concluded.

Estimated interest and expenses.	Net profit or loss,	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$7,500 3,020 2,580 2,560 1,380 6,190 3,600 1,680 8,600 1,300	-\$4,700 580 4,220 3,940 620 8,810 1,400 3,536 -6,023	85.00 46.16 50.00 48.00 41.67 59.01 66.67 27.78 50.00 30.00	10.34 40.00 21.67 26 00 41.67 16.40 16.67 36.00 44.85 57.00	12.50 11.61 10.75 10.24 11.50 10.14 12.00 11.67 17.20 13.00	-7.84 2.23 17.58 15.76 5.16 14.45 4.66 24.55 -12.05	\$6,000 1,733 1,846 1,666 1,000 1,355 3,000 800 1,515 1,666	-\$470 00 38 00 324 00 262 00 51 00 195 00 140 00 -182 00	\$620 693 400 433 416 222 500 288 679 950	61 62 63 64 65 66 67 68 69 70

## WOOLLEN GOODS.

\$12,050	\$4,810	59.27	22.10	13.32	5.31	\$1,256	\$66 00	\$277	1
29,878	—14.153	79.57	13.41	13.35	-6.33	2,832	-179 00	379	2
79,300	67,025	67.49	8.64	12.93	10.94	4,141	452 00	358	3
57,500	3,500	77.80	10.00	11.50	.70	3,246	22 00	324	4
37,937	69.043	48.83	14.20	13.11	23.86	2,452	585 00	348	5
100,000	54,900	65.15	14.47	13.16	7.22	2,093	151 00	303	6
169,858	-92,116	63.96	28.18	17.35	-9.41	1,553	-146 00	436	7.
197,983	3,815	64.01	19.78	15.90	.31	1,494	457 00	295	8
55,628	-2,583	76.25	9.66	14.78	<b></b> 69	2,102	-14 00	203	9
84,885	288,690	38.38	12.39	11.19	38.04	2,186	831 00	270	10
36,000	51,445	61.52	9.33	12.00	17.15	3,370	578 00	314	11
45,300	108,360	50.52	10.38	11.53	27.57	2,847	785 00	295	12
17,520	25,810	61.02	10.32	11.59	17.07	326	561 00	339	13
277,500	419,875	54.15	13.79	12 75	19 31	2,323	448 00	320	14
23,650	7,447	74.34	12.17	10.26	3.23	2,993 2,008	96 00	364	15
60,000	24,953	62.86	18.26	13 33	5.55	2,008	111 00	366	16
7,100	10,525	30.75	34.00	14.20	21.05	1,020	214 00 514 00	346 285	17
3,600	14,400	13.33 63.32	26.67 13.89	$12.00 \\ 12.50$	48.00 10.29	$\frac{1,071}{2,737}$	287 00	388	19
36,000 32,010	29,650 20,028	64.37	13.95	13.33	8.35	1,846	154 00	257	20
32,010	20,020	04.01	10.55	10.00	0.00	1,010	104 00	201	20
35,200	36,680	63.96	13.29	11.14	11.61	2,747	318 00	365	21
24,332	33,186	54.27	14.35	13.28	18.10	1,929	349 00	276	22
49,131	28,600	58.97	20.10	13.23	7.70	1,406	108 00	282	23
44,422	25,626	61.39	17.01	13.70	7.90	1,558	123 00	265	24
8,386	22,788	46.66	13.92	10.60	28.82	1,437	414 00	200	25
64,000	161,000	48.18	10.91	11.64	29.27	2,570	752 00	280	26
38,500	<del>-4</del> ,991	78.21	11.48	11.84	-1.53	3,217	-49 00	369	27
88,600	183,176	46.61	14.57	12.65	26.17	2,208	577 00 —68 00	321 342	28 29
44,000	-13,000	66.90	22.42	15.17	-4.49 15.90	1,526 1,803	286 00	316	30
67,344	73,680	52.00	17.57	14.53	10.90	1,000	200 00	310	30
63,000	32,000	61.11	17.78	14.00	7.11	1,601	113 00	284	31
16,980	_5,280	76.21	14.43	13.60	-4.24	2,045	<b>—</b> 86 00	295	32
22,000	56,000	44.00	11.43	12.57	32.00	2,500	800 00	285	33
33,000	81,095	46.97	15.00	11.00	27.03	1,960	530 00	294	34
6,700	-8,170	76.31	26.36	12.18	-14.85	1,122	-166 00	295	35
53,500	83,307	49.65	16.15	13.37	20.83	2,197	457 00	354	36
57,845	-29,960	74.94	18.07	14.51	<b>—7.52</b>	2,097	-157 00	378	37
27,500	-180	68.44	20 41	11.22	07	1,601	-117 00	326	38
43,600	56,400	60.00	15.00	10.90	14.10	2,857	402 00	428 323	39
49,000	-21,325	79.59	13.50	12.25	-5.34	2,395	-127 00	023	40
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### WOOLLEN GOODS - Continued.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
41 42 43 44 45 46 47 48 49 50	156 370 73 104 155 2,517 125 156 115 96	\$200,000 500,000 25,000 100,000 300,000 2,600,000 150,000 100,000 100,000	\$44,200 100,000 25,000 36,000 47,996 787,759 60,000 44,400 30,000 28,000	\$185,150 555,500 94,900 185,800 140,558 1,882,294 137,179 310,032 239,170 185,150	\$345,311 \$00,000 150,000 300,000 206,707 3,411,890 204,783 415,000 300,000 275,000	\$115,961 144,500 . 30,100 78,200 19,053 739,837 7,604 60,568 30,830 61,850	33 58 18.06 20.06 26.06 9.21 21.68 3.71 14.59 10.28 22.49
51 52 53 54 55 56 57 58 59 60	91 80 45 127 27 87 237 174 230 130	$100,000 \\ 30,000 \\ 61,450 \\ 250,000 \\ 50,000 \\ 72,000 \\ 148,695 \\ 197,110 \\ 400,000 \\ 150,000$	30,000 20,000 15,457 49,560 8,200 25,932 43,485 47,726 71,172 58,000	177,600 75,792 106,600 183,000 16,290 160,875 118,334 98,961 119,072 137,500	275,000 120,000 132,294 309,747 30,292 215,020 170,000 187,968 241,883 210,000	67,400 24,208 10,237 77,187 5,802 28,213 8,181 41,281 51,639 14,500	24 51 20.17 7 74 24.92 19.15 13.12 4.81 21.96 21.35 6.90
61 62 63 64 65 66 67 68 69 70	51 83 75 35 126 56 30 48 40 61	50,000 75,000 100,000 50,000 300,000 60,000 10,000 12,000 15,000	18,000 31,137 33,000 14,200 48,000 18,000 6,450 12,000 16,000 21,600	81,750 160,421 159,989 66,516 338,000 51,600 9,000 44,300 68,083 110,216	125,000 219,044 258,000 97,090 420,000 102,000 18,000 70,000 135,000 192,500	25,250 27,486 65,011 16,374 34,000 2,550 13,700 50,917 60,684	20.20 12.54 25.19 16.87 8.09 31.76 14.16 19.57 37.71 31.52
71 72 73 74 75 76 77 78 79 80	44 55 49 125 *1,200 108 110 128 105 702	50,000 50,000 40,000 15,000 10,000 100,000 120,000 70,000 57,000 450,000	16,500 20,000 8,000 50,000 12,000 18,000 40,000 50,000 29,000 163,897	79,996 115,000 45,000 70,700 29,200 46,875 174,500 106,550 102,500 558,880	$\begin{array}{c} 129,000 \\ 175,000 \\ 79,508 \\ 106,500 \\ 60,200 \\ 75,000 \\ 275,000 \\ 175,000 \\ 165,000 \\ 787,484 \end{array}$	32,504 40,000 26,508 -14,200 19,000 10,125 60,500 18,450 33,500 64,707	25.19 22.85 33.34 -13.33 31.56 13.50 22.00 10.54 20.30 8.21
81 82 83 84 85 86 87 88 89	155 71 43 43 76 142 232 51 74 56	150,000 100,000 40,000 30,000 40,000 250,000 200,000 10,000 70,000 50,000	30,929 30,000 13,920 15,000 18,000 40,000 59,076 19,200 24,646 20,620	127,664 120,400 100,390 60,700 70,500 202,300 180,232 34,378 134,871 101,350	197,584 200,000 158,400 100,000 90,000 300,000 360,381 76,080 179,050 158,400	38,991 49,600 44,090 24,300 1,500 57,700 121,073 22,502 19,533 36,430	19 73 24.80 27 83 24 30 1 67 19.23 33.59 29.57 10.90 23.00
91 92 93 94 95	53 22 40 259 62	30,000 18,000 10,000 400,000 50,000	16,800 8,400 12,000 85,880 21,722	63,118 16,550 20,000 314,548 105,250	125,000 36,000 50,000 640,000 173,800	45,082 11,050 18,000 239,572 46,828	36.06 30.69 36.00 37.43 26.94

<sup>\*</sup> Employés constantly changing. They therefore work but a comparatively short time each.

## WOOLLEN GOODS - Continued.

			-						
Estimated	Net profit	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Averace yearly net profit per employé.	Average yearly earmings of each employé.	ESTABLISHMENTS.
interest and	or loss.	t toga	age it	T. e. e.	9 o 9	P. C.	er y	500	Si
expenses.	01 1088.	ducant	duc	and	ie it	age t p	age it]	agg	BL
		1se	arco or or or	st all	a contract	rer	rof	arr	TA
	}	P 2 1	3 7 7 1	Pa o	Pc	1 40	- Fa	400	ğ
\$46.531	\$69.430	53 62	12.80	13.47	20.11	\$2.213	\$445 00	\$283	41
\$46,531 110,000 16,500 36,000	\$69,430 34,500	69.44	12 80 12.50 16.67	13.75	4.31	\$2,213 2,162	93 00	270 342 346	42
16,500	13,600 42,200	63.27	16.67	11.00	9.06	2,054	186 00	342	42 43 44 45
36,000	42,200	61.94	12.00	12.00 18.70	14.06	2.884	405 00	346	44
38,671 497,189	—19 618 I	68.00	$22.79 \\ 23.15$	18.70	-9.49	1,333	<b>—</b> 126 00	304	45
497,189	242,648 21,874	55.17	23.15	14.57	7.11	1,355 1,638	96 00	313	46
29,478 47,500	-21,874	66.99 74.71 79.72	29.30 10.70	14.39	-10 68	1,638	-174 00	480	47
36,000	13,068 -5,170	70.79	10.70	11.44 12.00	3.15	2,660	83 00	$\frac{284}{260}$	48
33,500	28,350	67.33	10.18	12.18	-1.72 10.31	2,608 2,864		291	49 50
		01.00		1	10.51	2,004	255 00	231	90
33,500 13,800 16,916 45,975	33,900	64.58	$10.91 \\ 16.67$	12.18 11.50	12.33	3,021 1,500	372 00	327	51
13,800	10,408	63.16	16 67	11.50	8.67	1,500	130 00	250	52
45 075	21 919	80 58 59.08	11.68 16.00	12.79	-5.05	2,939	-148 00	343	53
6,029	-6,679 $31,212$ $-227$	53.78	27.07	14.84 19.90	10.08 —.75	2,438 1,121	245 00 8 40	390 303	54 55
6,029 25,822	2,391	74.82	12.06	12.01	1.11	2,471	27 00	298	56
25,922	-17,741	69.61	25.58	15 94	-10.43	717	<b>—74</b> 00	183	57
30,623	10,658	52.65	25.39	16.29	5.67	1,080	61 00	274	58
48,188 30,000	3,451 $-15,500$	49.23	29.42	19.92	1.43	1,051	15 00	309	59
30,000	-15,500	65.48	27.62	14.28	<b>—7.</b> 38	1,615	-119 00	446	60
15,500 26,404 31,800 12,709 60,000	9,750	65.40	14.40	12.40	7 80	2,450	191 00	352	61
26,404	1,082 33,211	73 24	14.22 12.79	12.05 $12.32$	.49	2,639 3,440	13 00	375	62
31,800	33,211	62.02	12.79	$12\ 32$	.49 12.87	3,440	442 00	440	63
12,709	3,665	68.51	14.62	13.09	3.78	4,114	104 00	405	64
60,000	-26,000	80 48	11.43	14.28	6.19	3,333	-206 00	384	65
13,800 2,400	18,600 150	50.59 50.00	$17.65 \\ 35.84$	$13.52 \\ 13.33$	18.24	1,821 600	332 00	321 215	66
7,600	6,100	63 29	17.14	10.85	.83 8.72	1 500	332 00 5 00 127 00 917 00	250	67 68
14,220	36,697	63.29 50.44	11.85	10.53	27.18	1,500 3,375	917 00	400	69
14,220 20,150	40,534	57.26	11.22	10.46	21.06	3,155	664 00	354	70
15,900	16,604	62 02	12.79	12.32	12.87	2.931	377 00	375	71
15,900 20,500 10,351 11,550	19,500	65.72 56.60	11 43	11.71 13.02	11.14	2,931 3,181	354 00	363	72
10,351	$\begin{array}{r} 16,157 \\ -25,750 \\ 12,380 \end{array}$	56.60	10.06 46.95	13.02	20.32	1,622	329 00	163	72 73
11,550	-25,750	00.00	46.95	10.84	-24.17	852	206 00	400	74
6,620 13,500	12,380	48.51	19.93	11.00	20.56	50	10 00	10	75 76
13,500	-3,375	62.50	24.00	18.00	-4.50	694	-31 00	166	76
34,700 21,700	25,800 $-3,250$	63.45 60.89	$   \begin{array}{c c}     14.55 \\     28.57   \end{array} $	$12.62 \\ 12.40$	9.38 1.86	2,500	234 00 25 00	363 390	77 78
19,920	13,580	62.12	17.58	12.07	8.23	1,367 1,571	129 00	276	79
19,920 105,748	-41,041	70.97	20.82	13.42	-5.21	1,121	-58 00	233	80
	10.233	64.61	15.66	14.55	5.18		66 00	199	81
28,758 26,000 18,240 11,800 11,400 45,000 48,038	10,233 23,600	60.20	15.00	13.00	11 90	1,274 2,816 3,684 2,325	332 00	422 323	82
18,240	25 850 1	63.38	8.79	11.51	16.32	3,684	601 00	323	83
11,800	12,500 —9,900	60 70	8.79 15.00 20.00	11.51 11.80	16.32 12.50 -11.00	2,325	290 00	348	84
11,400	9,900	78.33	20.00	12.67	-11.00		117 00	236	85
45,000	12,700	60 70 78.33 67.44	13.33	15.00	4.40	2,112	89 00	281	86
48,038 8,208	73,035	10.06	25.24	13.32 10.78	20.27 18.76	1,553	314 00	254	87
22,105	14,294 —2,572	45.19 75.33	16.40 25.24 13.77	12.34	-13.76 $-1.44$	1,491 2,419	280 00 —34 00	376 333	88 89
18,840	-2,572 17,590	63.98	13.02	11.89	11.11	2,828	314 00	368	90
14,300	30,782	50.50	13.44	11.44	24.62	2,358	580 00	316	91
4,680	6.370	45.97	23.34	13.00	17.69	1,636	289 00	381	91
5,600	6,370 12,400	40.00	24.00	11.20	24.80	1,250	310 00	300	93
5,600 88,000	151,572	49.15	13.42	11.20 13.75	23.68	1,250 2,471	585 00	331	94
20,380	26,448	60.56	12.50	11.72	15.22	2,803	426 00	350	95

## WOOLLEN GOODS - Concluded.

			DEEN GO		meruded.		
ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit	Percentage of gross profit of value of product.
96 97 98 99 100	133 64 58 176 52	\$75,000 160,000 32,000 150,000 50,000	\$40,000 25,077 19,200 80,000 15,600	\$171,200 62,477 45,660 481,500 101,350	\$260,000 162,825 90,000 575,000 158,400	\$48,800 75,271 25,140 13,500 41,450	18.76 46.22 27.93 2.34 26.16
101 102 103 104 105 106 107 108 109	89 16 45 47 190 55 37 32 17 25	75,000 16,000 50,000 50,000 125,000 40,000 25,000 40,000 20,000	25,000 5,500 14,596 16,000 65,000 24,000 15,000 10,000 7,700 8,288	73,600 37,800 56,075 64,507 302,137 46,500 26,050 36,240 31,600 31,976	180,000 45,000 97,500 104,726 430,273 120,000 70,000 60,000 100,000 78,047	81,400 1,700 26,829 24,219 63,136 49,500 28,950 13,760 60,700 37,783	45,22 3,78 27,51 23,12 14,67 41,25 41,36 22,93 60,70 48,41
111 112 113 114 115 116 117 118 119 120	154 59 79 88 147 125 112 83 113 73	200,000 90,000 60,000 75,000 100,000 55,000 100,000 125,000 75,000	46,951 18,881 22,300 55,801 103,067 41,900 39,464 27,660 40,000 9,600	239,203 107,948 59,142 83,057 147,697 152,950 198,876 133,853 111,400 42,250	295,857 138,112 113,000 124,970 300,000 274,000 264,150 209,400 500,000 60,000	9,703 11,283 31,558 -13,888 49,236 79,150 25,810 47,947 348,600 8,150	3.28 8.16 27.92 -11.11 16.41 28.89 9.77 22.89 69.72 13.58
121 122* 123 124 125 126 127 128 129 130	112 147 56 76 109 30 63 65 119 133	75,000 125,000 100,000 110,000 125,000 10,000 8,000 80,000 60,000 175,000	38,000 7,346 18,563 24,425 33,249 12,000 10,000 24,000 33,573 35,006	77,375 27,173 85,097 83,726 50,000 46,450 38,060 81,850 101,318 177,579	139,500 52,000 125,000 168,500 100,000 96,000 64,800 175,000 245,996	24,125 17,481 21,340 60,349 16,751 37,550 16,740 62,150 40,109 33,411	17.29 33.61 17.07 35.81 16.76 39.11 25.83 36.99 22.91 13.58
131 132 133 134 135 136 137 138 139 140	35 30 25 134 80 263 56 90 64 44	15,000 60,000 15,000 52,500 120,000 40,000 40,000 100,000 75,000 100,000	15,000 5,160 8,400 54,000 31,086 87,061 20,400 36,000 15,000 18,000	33,500 13,822 45,055 101,871 130,281 358,950 106,990 146,000 97,200 90,985	62,000 62,400 60,000 204,000 211,828 466,275 142,320 250,000 110,000 128,000	13,500 43,418 6,545 48,129 50,461 20,264 14,930 68,000 -2,200 19,015	21.77 69.58 10.91 23.59 23.82 4.35 10.49 27.20 -2.00 14.85
141 142 143 144 145 146 147 148 149	498 100 68 35 40 48 43 31 204 20	1,050,000 150,000 100,000 60,000 40,000 100,000 40,000 40,000 385,000 45,000	206,275 30,632 24,000 13,647 12,820 18,000 13,999 10,000 45,500 6,600	415,050 231,400 190,200 108,708 95,463 105,000 184,758 98,000 165,600 41,165	800,000 273,458 300,000 130,000 133,000 175,000 225,000 195,000 60,000	178,675 11,426 85,800 7,645 24,717 52,000 26,243 87,000 63,900 12,235	22 33 4.18 28.60 5.88 18.58 29.71 11.66 44.61 23.23 20.39

<sup>\*</sup> This establishment ran two months only.

### WOOLLEN GOODS - Concluded.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	Average yearly carnings of each employe.	ESTABLISHMENTS.
\$30,500	\$18,300	65.85	15.39	11.73	$\begin{array}{c} 7.03 \\ 30.30 \\ 15.80 \\ -9.22 \\ 14.27 \end{array}$	\$1,954	\$137 00	\$300	96
25,883	49,388	38.37	15.41	15.89		2,544	771 00	391	97
10,920	14,220	50.74	21.33	12.13		1,551	245 00	331	98
66,500	-53,000	83.74	13.92	11.56		3,267	-301 00	454	99
18,840	22,610	63.99	9.85	11.89		3,046	434 00	300	100
22,500	58,900	40.89	13.89	12.50	32.72	2,022	661 00	280	101
5,460	-3,760	84.00	12.22	12.13	-8.35	2,812	-235 00	343	102
12,750	14,079	57.52	14.97	13.07	14.44	2,166	312 00	324	103
13,473	10,746	61.60	15.28	12.86	10.26	2,228	228 00	340	104
50,527	12,609	70.22	15.11	11.74	2.93	2,264	66 00	342	105
12,900	36,600	38.75	20.00	10.75	30.50	2,181	665 00	436	106
9,400	19,550	37.21	21.43	13.43	27.93	1,891	528 00	405	107
7,500	6,260	60.40	16.67	12.50	10.43	1,875	195 00	312	108
12,400	48,300	31.60	7.70	12.40	48.30	5,882	2,841 00	452	109
9,005	28,778	40.97	10.62	11.53	36.88	3,121	1,151 00	331	110
41,586	-31,883	80.85	15.87	14.05	-10.77	1,921	-207 00 -134 00 210 00 -350 00 90 00 387 00 -58 00 253 00 2,576 00 -32 00	304	111
19,211	-7,928	78.16	13.68	13.90	-5.74	2,340		320	112
14,900	16,658	52.34	19.74	13.18	14.74	1,430		282	113
16,997	-30,885	66.46	44.65	13.60	-24.71	1,420		634	114
36,000	13,236	49.23	34.36	12.00	4.41	2,040		701	115
30,700	48,450	55.82	15.29	11.21	17.68	2,192		335	116
32,415	-6,605	75.29	14.94	12.27	-2.50	2,358		352	117
26,940	21,007	63.93	13.18	12.86	10.03	2,522		332	118
57,500	291,100	22.28	8.00	11.50	58.22	4,424		353	119
10,500	-2,350	70.42	16.00	17.50	-3.92	821		131	120
18,450	5,675	55.47	27.24	13.22	4.07	1,245	50 00	339	121
12,700	4,781	52.26	14.13	24.42	9 19	353	32 00	49	122
18,500	2,840	68.08	14.85	14.80	2.27	2,232	50 00	331	123
23,450	36,899	49.69	14.50	13.91	21.90	2,217	485 00	321	124
17,500	-749	50 00	33.24	17.50	74	917	-6 87	305	125
10,200	27,350	48.39	12.50	10.62	28.49	3,200	911 00	400	126
6,960	9,780	58.74	15.43	10.74	15.09	1,028	155 00	158	127
21,600	40,550	48.72	14.29	12.85	24.14	2,584	623 00	369	128
21,100	19,009	57.90	19.19	12.05	10.86	1,470	159 00	282	129
35,100	-1,689	72.19	14.23	14.26	68	1,849	-12 00	263	130
7,100	6,400	54.03	24.20	11.45	10.32	1,771	182 00	428	131
9,840	33,578	22.15	8.27	15.76	53.82	2,080	1,119 00	172	132
6,900	-355	75.09	14.00	11.50	59	2,400	-14 00	336	133
23,550	24,579	49.94	26.47	11.54	12.05	1,522	183 00	402	134
28,383	22,078	61.50	14.68	13.40	10.42	2,647	275 00	388	135
49,028	-28,764	76.98	18.67	10.51	6.16	1,772	-109 00	331	136
16,632	-1,702	75.18	14.33	11.68	1 19	2,541	-30 00	364	137
31,000	37,000	58.40	14.40	12.40	14.80	2,777	411 00	400	138
15,500	-17,700	88.36	13.64	14.09	16.09	1,718	-276 00	234	139
18,800	215	71.09	14.06	14.68	17	2,909	4 88	409	140
143,000	35,675	51.88	25.79	17.87	4.46	1,606	$\begin{array}{c} 71\ 00 \\ -249\ 00 \\ 732\ 00 \\ -255\ 00 \\ 225\ 00 \\ 593\ 00 \\ -52\ 00 \\ 2,100\ 00 \\ 65\ 00 \\ 176\ 00 \\ \end{array}$	416	141
36,346	-24,920	84.62	11.20	13.29	-9.11	2,734		306	142
36,000	49,800	63.40	8.00	12.00	16.60	4,411		352	143
16,600	-8,955	83.62	10.50	12.76	-6.88	3,714		361	144
15,700	9,017	71.78	9.64	11.80	6.78	3,325		320	145
23,500	28,500	60.00	10.29	13.42	16.29	3,645		375	146
28,500	-2,257	82.12	6.22	12.66	-1.00	5,232		325	147
21,900	65,100	50.26	5.13	11.23	33.38	6,290		323	148
50,600	13,300	60.22	16.55	18.40	4.83	1,348		223	149
8,700	3,535	68.61	11.00	14.50	5.89	3,000		330	150

WORSTED GOODS.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
1	69	\$45,000	\$17,194	\$92,653	\$122,810	\$12,963	10.55
2	296	257,362	72,777	220,385	369,670	76,508	20.69
3	100	60,000	25,000	151,020	170,000	6,020	-3.54
4 5	94	40,000	19,200	177,920	196,560	-560	28
6	54 95	60,000 200,000	12,000	70,000 444,000	80,000 520,000	-2,000 46,000	-2.50 8.84
7	210	350,000	30,000 61,500	431,700	700,000	206,800	29.54
8	63	35,000	20,000	102,000	172,000	50,000	29.06
9	169	150,000	53,000	295,900	422,205	73,305	17.36
10	43	75,000	20,000	160,000	240,000	60,000	25.00
10	10	10,000	20,000	100,000	210,000	00,000	20.00
11	930	430,000	293,014	742,019	1,176,350	141,317	12.01
12	23	22,800	8,751	45,240	63,000	9,009	14.30
13	$\overline{32}$	30,000	15,000	54,900	127,000	57,100	44.96
14	95	40,000	31,292	151,900	225,000	41,808	18.58
15	209	175,000	44,000	302,000	395,000	49,000	12.40

As a logical supplement to the presentation of the profits and earnings in the 2,440 selected establishments, we give, hereinafter, two similar showings, one for all the cities and towns in the State, and the other for all the manufacturing and mechanical industries. In the city and town showing, 14,134 establishments are represented, with 335,078 employés, and an annual product amounting to \$581,983,449. In the industry showing, 14,560 establishments are comprehended, with 352,516 employés, and an annual product worth \$617,055,281.

The variations in the town and industry showings, as regards the number of establishments and value of product, are explained under the headings "Manufactures by Towns" and "Manufactures by Name" in the census of Massachusetts for 1880, — the supplement to the thirteenth report of this Bureau.

In several industries it frequently happens that an added value is given an article by the use of little if any additional stock or by the labor of comparatively few men. Usually these are cases of what may be termed secondary manufacture; that is, the stock used is not really raw material, but has been advanced to a certain point by the appli-

WORSTED GOODS.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly carmings of each employe.	ESTABLISHMENTS.
\$14,981 52,409 20,600 22,056 11,600 64,000 91,000 19,300 51,221 28,500	-\$2,018 24,099 -26,620 -22,616 -13,600 -18,000 115,800 30,700 22,084 31,500	75.45 59 62 88.84 90.51 87.50 85 39 61.67 59.31 70.09 66.67	14.00 19.69 14.70 9.77 15.00 5 77 8.79 11.63 12.55 8.33	12 19 14 17 12.11 11.22 14.50 12.30 13.00 11.22 12.13 11.87	$\begin{array}{c} -1\ 64 \\ 6\ 52 \\ -15\ 65 \\ -11.50 \\ -17.00 \\ -3.46 \\ 16.54 \\ 17.84 \\ 5.23 \\ 13.13 \end{array}$	\$1,779 1,248 1,700 2,091 1,481 5,473 3,333 2,730 2,492 5,581	-\$29 00 81 00 -266 00 -240 00 -251 00 -189 00 551 00 487 00 130 00 732 00	\$249 245 250 204 222 315 292 317 313 465	1 2 3 4 5 6 7 8 9
143,435 7,668 14,500 24,900 50,000	-2,118 $1,341$ $42,600$ $16,908$ $-1,000$	63.08 71.81 43.23 67.51 76.46	24.91 13.89 11.81 13.91 11.14	12.19 12.17 11.42 11.06 12.65	18 2.13 33.54 7.52 25	1,264 2,739 3,968 2,368 1,889	-227 00 58 00 1,331 00 177 00 -4 78	315 380 468 329 210	11 12 13 14 15

cation of labor in another industry, as for instance, wood mouldings, which are made from sawed lumber. Sometimes, however, the raw material itself is of unusual cost, as in the manufacture of dressed furs, the skins used being very valuable. If, in the latter industry, the value of the undressed material used per year is \$20,000, and the labor of four workmen during that time results in a finished product worth \$24,000, it is obvious that the average product per employé, taking value of product alone into consideration, would be \$6,000; but, as a large part of the value of the product is really due to the original value of stock, this average is misleading without explanation. An average more nearly correct in such cases would be the average amount produced by each employé over the original value of the stock. In the instance cited the real amount produced by the four workmen is \$4,000, or an average per employé of \$1,000. But as the element of profit brought out in the presentation had to be based on the actual cost or value of the stock to the employer, it was manifestly impossible to make such a discrimination in the tables, and we need only say that as relates to product per employé in the towns of Dennis, Dartmouth, Heath, Northfield, Whately, Wilbraham, Prescott, Lexington, Somerville, Norwood, and Lunenburg, the explanation we have given will account for what might otherwise seem an excessive amount. The enlarged figures chiefly occur in certain industries classed under lumber, food preparations, and fur goods, in which the original value of stock was unusually large. The explanation here given will also explain the seemingly large product per employé shown in "food preparations" in the table presenting profits and earnings by industries.

In a few towns, all comparatively unimportant as regards manufacturing industry, certain of the figures relating to profit and expenses and also percentages and averages are omitted. Discrepancies in the returns for certain industries in these towns naturally vitiate the towns' aggregate showings. An asterisk is affixed to the names of the towns in which such omissions occur, viz.: Dennis and Orleans in Barnstable County; Dartmouth in Bristol County; Peabody and Wenham in Essex County; Leyden, Rowe, and Shutesbury in Franklin County; Prescott in Hampshire County; and New Braintree in Worcester County.

It should be borne in mind in the consideration of all the tables in this Part, relating to profits and earnings, that, generally speaking, the amount given as capital is too small. The entire amount of capital invested in manufacturing industries cannot be accurately ascertained. These industries are largely carried on by the aid of credit and borrowed money. The sums so secured are really "invested," but census returns do not take cognizance of this form of investment. For these reasons the capital invested, and the consequent interest account are undoubtedly both understated. The estimated interest and expense account would manifestly become larger by any increase in the item of interest. The item of expense, however, is based on value of product, which is a positive and known element.

The amount of Government tax is undoubtedly included in the value of product of "Liquors, malt and distilled," given in the table showing profits and earnings by industries. If this tax were deducted from value of product, or, more properly, added to the expense account, the product and profit per employé, which now seem excessive, would be considerably reduced. We are not in possession of the necessary data for making this adjustment in the figures.

A careful and complete examination of the tables in this Part and in Part II., preceding, has led to many corrections in the elements of persons employed, capital, wages, stock used, and product. These corrections are of importance only as regards the particular establishment in which they were made and do not affect perceptibly any general tables or statements. The establishments in which these corrections have been made can be easily ascertained, for in such the number of employés given in Part III. will vary from the number given in Part II. The figures given in Part III. are the correct ones, and those in Part II. should be changed to correspond. We may state generally that in all cases where the relations of capital, wages, stock used, and product seemed unusual, the gross profit excessive, or the yearly product, profit or earnings per employé either very large or very small, a reference has been made to the original returns of the manufacturer, and the figures given are sustained by such examination.\* We desire to call particular attention to the significance of the minus signs used in the table, the exact meaning of which is given on pages 248 and 249. The tables show in a marked manner the great diversity between individual establishments; a diversity necessarily lost sight of in general averages such as are usually given. The best scientific study of the wages question can be made from the figures of a large number of establishments, each preserving its identity, and not from an aggregation of details so widely divergent as those shown in the preceding tables in Parts II. and III.

<sup>\*</sup>The revision of the print disclosed a few variations, not of great importance, but for the correction of which we supply data as follows:

Page 353. Rockland. Earnings. \$430 instead of \$439.
Page 357. Food preparations. Profit. —\$195 instead of —\$194.

Page 359. Scientific instruments. Profit. \$196 instead of \$199.

Page 361. Worsted goods. Profit. \$82 instead of \$84.
Page 367. Lawrence, Cotton Goods. Product. \$1066 instead of \$1068; Taunton, Machines and Machinery. Earnings. \$578 instead of \$579.

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	COUNTIES, CITIES AND TOWNS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
1 2 3 4 5 6 7 8 9	COUNTY OF BARN- STABLE. Barnstable,	47 9 6 181 16 407 37 247 29	\$20,950 6,400 10,200 1,043,830 9,000 21,400 22,900 161,125 6,650	\$8,001 2,450 2,350 58,958 3,850 11,760 19,530 72,173 4,160	\$41,858 16,545 435,202 8,400 72,035 18,400 199,331 4,713	\$59,720 20,925 31,700 713,875 15,200 94,917 57,800 328,470 15,630	\$9,861 1,930 219,715 2,950 11,122 19,870 56,966 6,757
1 2 3 4 5 6 7 8 9	COUNTY OF BERK- SHIRE. Adams, Alford, Becket, Cheshire, Dalton, Egremont, Great Barrington, Hancock, Hinsdale, Lee,	1,646 4 28 437 552 70 648 21 348 582	1,349,600 6,100 41,783 674,450 953,900 26,750 671,650 17,850 919,800	496,721 1,135 9,469 180,790 203,025 26,991 197,919 5,753 72,711 230,199	1,130,196 8,439 93,456 178,335 723,832 58,940 589,143 36,388 266,249 962,775	2,127,669 11,480 113,042 400,060 1,225,277 111,740 986,014 54,762 449,217 1,425,827	500,752 1,906 10,117 40,935 298,420 25,809 198,952 12,621 110,257 232,853
11 12 13 14 15 16 17 18 19 20	Lenox,	52 4 99 2,166 23 2 2,247 26 19 25	53,900 5,500 97,900 2,275,509 30,700 5,100 2,465,015 22,900 6,000 47,100	12,400 725 31,239 690,156 4,925 285 725,826 3,800 4,100 4,447	54,225 3,250 113,585 2,361,479 23,400 1,075 2,644,584 15,830 5,850 46,026	86,350 5,750 198,377 4,042,314 37,785 2,455 4,343,655 39,550 11,600 62,471	19,725 1,775 53,553 990,679 9,460 1,095 973,245 19,920 1,650 11,998
21 22 23 24 25	Stockbridge, Tyringham, West Stockbridge, Williamstown, Windsor,	233 9 103 372 11	188,100 10,800 136,400 509,162 22,900	78,394 2,475 35,315 67,526 1,780	385,735 3,400 145,429 208,397 4,400	438,940 10,400 258,374 362,448 10,550	-25,189 4,525 77,630 86,525 4,370
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	COUNTY OF BRISTOL Acushnet, Acushnet, Attleborough, Berkley, Dartmouth,* Dighton, Easton, Fairhaven, Fairhaven, Freetown, Mausfield, New Bedford, Norton, Raynham, Seekonk, Somerset, Swansea,	27, 3,398 13, 149, 689, 222, 16,488, 62,565,507, 236,139, 39,136,38,	40,150 2,862,390 7,500 32,076 208,800 485,900 193,200 24,252,588 70,500 290,200 7,143,507 250,900 58,900 16,300 330,545 21,400	6,450 1,415,666 3,850 1,575 48,420 231,585 76,525 4,312,105 14,237 219,527 1,907,773 78,706 49,348 12,150 91,700 10,472	18,565 1,993,069 4,550 255,168 537,064 139,350 10,011,981 34,513 279,350 5,256,269 203,548 160,845 38,100 159,250 21,813	39,280 4,346,309 13,800 47,865 374,700 1,287,850 254,600 18,978,776 80,430 718,700 8,880,384 343,973 235,017 69,350 399,800	14,265 937,574 5,400 -71,112 519,201 38,725 4,651,690 219,823 1,716,342 61,721 24,824 19,100 148,850 7,442 7,442
17 18	Taunton, Westport,	5,163 183	4,324,134 300,750	2,090,690 56,225	4,292,917 138,300	7,663,656 210,909	1,280,049 16,384

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Percentage of gross profit of value of product.	Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employe.	Average yearly net profit per employé.	Average yearly earn- ings of each em- ploye.	
14	14	4	1	1 = -	1 2	==	4	3	-	<u> </u>
16.51 9.22 30.78 19.41 11.72 34.38 17.34 43.23	\$7,229 2,477 3,782 134,017 2,060 10,776 7,154 42,515 1,962	\$2,632 -547 -55,698 890 346 12,716 14,451 4,795	70.09 79.07 60.96 55.27 75.89 31.83 60.69 30.15	13.40 11.71 7.41 8.26 25.32 12.39 33.79 21.97 26.62	12.10 11.83 11.93 18.78 13.56 11.35 12.38 12.94 12.55	4.41 -2.61 -12.00 5.85 .37 22.00 4.40 30.68	\$1,270 2,325 5,283 3,944 950 233 1,562 1,329 538	\$56 00 -60 00 -473 00 55 00 85 343 00 58 00 165 00	\$170 272 391 325 240 - 527 292 143	1 2 3 4 5 6 7 8 9
23.53 16.60 8.95 10.23 24.35 23.09 20.17 23.04 24.54 16.33	293,743 1,514 13,811 80,473 179,762 12,779 138,900 6,547 67,512 197,771	207,009 392 3,694 39,538 118,658 13,030 60,052 6,074 42,745 35,082	53 12 73 51 82.67 44.58 59.08 52.76 69.75 66.45 59.27 67.52	23 35 9.89 8.38 45.19 16.57 24.15 20 08 10.51 16.19 16.15	13.80 13.19 12.21 20.11 14.67 11.43 14.08 11.95 15.03 13.87	9 73 3.41 -3 26 -9 88 9.68 11.66 6 09 11 09 9.51 2.46	1,292 2,870 4,037 915 2,219 1,596 1,521 2,607 1,290 2,449	125 00 98 00 -131 00 -90 00 214 00 186 00 92 00 289 00 122 00 60 00	301 283 338 413 367 385 305 273 208 395	1 2 3 4 5 6 7 8 9
22.84 30.86 26.99 24.50 25.03 44.60 22.40 50.36 14.22 19.20	11,869 905 25,712 540,762 5,621 552 582,266 5,329 1,520 9,073	7,856 870 27,841 449,917 3,839 543 390,979 14,591 130 2,925	62 80 56.53 57.26 58.42 61.93 43.79 60.89 40.03 50 43 73.68	14 36 12 61 15.75 17.08 13.04 11.61 16.71 9.61 35.35 7.12	13.74 15.73 12.96 13.37 14.87 22.48 13.40 13.47 13.10 14.52	9.10 15.13 14.03 11 13 10.16 22 12 9.00 36.89 1.12 4.68	1,660 1,437 2,003 1,866 1,642 1,227 1,933 1,521 610 2,498	151 00 217 00 281 00 207 00 166 00 271 00 174 00 561 00 6 84 117 00	238 181 315 318 214 143 323 146 215 177	11 12 13 14 15 16 17 18 19 20
-5.74 43.50 30.04 23.87 41.42	55,180 1,688 34,021 66,795 2,429	80,369 2,837 43,609 19,730 1,941	\$7.88 32.70 56.29 57.50 41.71	17.86 23.80 13.67 18.63 16.87	12.57 16.23 13.16 18.43 23.02	—18.31 27 27 16.88 5.44 18.04	1,883 1,155 2,508 974 959	-344 00 315 00 423 00 53 00 176 00	336 275 342 181 161	21 22 23 24 25
36.31 21.57 39.13 	6,337 606,374 1,830 6,711 49,998 29,154 37,052 3,353,033 12,273 89,282	7,928 331,200 3,570 - 21,114 490,047 1,673 1,298,657 19,407 130,541	16.42 45.86 32.97 68.10 41.71 54.73 52.77 42.91 38.87	47.27 32.57 27.90 3.29 12.93 17.98 30.06 22.73 17.71 30.55	16.13 13.95 13.26 14.02 13.34 2.26 14.55 17.66 15.26 12.42	20.18 7.62 25.87 59.73 5 63 38.05 .66 6 84 24.12 18.16	1,454 1,279 1,061 3,681 2,514 1,869 1,146 1,151 1,297 1,272	293 00 97 00 274 00 141 00 711 00 7 53 78 00 313 00 231 00	238 416 296 121 324 336 344 261 229 388	1 2 3 4 5 6 7 8 9
19.32 17.94 10.56 27.54 37.23 18.67 16.70 7.77	1,316,649 49,452 27,036 7,913 59,813 5,434 1,025,814 39,136	399,693 12,269 -2,212 11,187 89,037 1,978 254,235 -22,752	59.19 59.18 68.44 54.94 39.83 54.95 56.02 65.57	21.49 22.88 21.00 17.52 22.94 26.38 27.28 26.66	14.82 14.37 11.50 11.41 14.96 13.69 13.38 18.55	4.50 3.57 94 16.13 22.27 4.98 3.32 10.78	1,612 1,457 1,690 1,778 2,989 1,044 1,484 1,152	72 00 51 00 -15 00 286 00 654 00 52 00 49 00 -124 00	346 333 355 311 674 275 404 307	11 12 13 14 15 16 17 18

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	COUNTIES, CITIES AND TOWNS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
1 2 3 4 5 6 7 8 9	County of Essex. Amesbury. Andover, Beverly, Boxford, Bradford, Danvers, Essex, Georgetown, Gloucester, Groveland,	575 821 1,713 47 19 1,270 112 364 377 445	\$360,200 795,410 638,365 56,600 9,300 654,500 43,900 150,900 361,900 539,425	\$255,400 246,267 740,431 14,085 4,460 396,702 28,700 136,461 156,744 132,950	\$681,250 1,066,713 2,211,895 22,035 46,925 1,245,826 121,500 367,989 389,375 609,250	\$1,206,509 1,635,502 3,333,056 47,725 66,287 1,919,848 196,200 575,412 723,455 898,050	\$269,859 322,522 380,730 11,605 14,902 277,320 46,000 70,962 177,336 155,850
11 12 13 14 15 16 17 18 19 20	Hamilton, Haverhill, Ipswich, Lawrence, Lynn, Lynnfield, Manchester, Marblehead, Merrimac, Methuen,	\$3 8,145 521 13,014 12,446 74 86 2,633 489 1,113	40,700 1,919,020 283,000 14,319,477 5,882,350 12,300 87,800 510,500 353,050 1,596,000	27,050 2,839,715 172,366 4,238,771 5,823,572 25,900 36,300 745,665 210,388 324,400	96,380 7,347,561 260,290 10,744,461 15,551,938 70,350 59,200 1,370,365 363,325 915,455	180,931 11,755,294 534,212 19,332,934 25,216,778 120,500 121,500 2,410,593 703,550 1,498,146	57,501 1,568,018 101,556 4,354,702 3,841,268 24,250 26,000 294,563 129,837 258,291
21 22 23 24 25 26 27 28 29 30	Middleton, Newbury, Newburyport, North Andover, Peabody,* Rockport, Rowley, Salem, Salisbury, Saugus,	184 25 2,901 824 1,195 346 216 4,367 533 321	97,400 15,800 1,619,550 651,700 1,063,670 233,000 79,100 4,147,400 311,400 162,100	80,227 7,695 779,832 325,400 543,453 61,558 71,950 1,498,203 231,726 89,932	189,325 21,960 1,859,207 856,585 211,616 211,435 5,780,379 673,915 317,722	317,996 47,530 3,225,382 1,385,100 4,268,344 393,221 327,288 8,440,350 1,057,050 479,269	48,444 17,875 586,343 203,115 - 120,047 43,903 1,161,768 151,409 71,615
31 32 33	Topsfield, Wenham,* West Newbury, .	108 19 303	55,900 13,580 109,700	31,962 108,740	140,337 20,260 209,610	188,105 30,254 371,900	15,806 53,550
1 2 3 4 5 6 7 8 9	County of Frank- LIN. Ashfield, Bernardston, Buckland, Charlemont, Colrain, Conway, Deerfield, Erving, Gill, Greenfield,	15 49 250 64 312 202 83 293 32	19,620 27,200 506,897 56,250 367,876 255,700 47,350 260,500 87,800 268,550	18,810 98,636 11,641 69,368 57,199 28,536 96,750 12,600	123,675 45,225	35,600 114,850 279,534 77,208 317,853 423,373 186,303 327,720 65,089 345,103	11,010 22,890 83,969 22,804 89,917 122,840 45,420 107,295 7,264 69,792
11 12 13 14 15 16 17 18 19 20	Hawley, Heath, Leverett, Leyden,* Montague, Now Salem, Northfield, Orange, Rowe,* Shelburne,	14 2 15 7 1,302 20 4 676 8 180	9,500 5,800 25,800 6,300 2,213,076 21,500 12,600 708,500 6,700 105,900	394,298 5,000 1,012 341,312	14,745 15,975 5,405 855,913 36,722 12,975 701,768 7,935	61,131 20,953 1,487,003	-
21 22 23 24	Shutesbury,*	14 44 50 9	3,800 21,100 52,300 17,300	9,000 9,825	30,935	47,850	11,910 7,370 7,062

of gross value of	sst		stock ue of	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	e of net r loss of product.	Average yearly pro- duct per employé.	net oy é.	em-	
of gro value	s.	SS	sto	vag	ter es uct	ss luc	loy	loy r	earn	
of	ini	r lo	of sto	f v	fin ns od	roci	설립	n ir	순성	
e, 5, 6	jen Jen	10 1	986	Sec.	eo: be	ge or f p	, ei	ve?	eal	
ta	ex]	off1	tag of uct	tag of uet	ex ex e of	tage t ol	be l	be be	of of	
odio	stimated inte and expenses.	pr	ercentage used of product.	ercentage paid of product.	rcentage of interand expenses value of product.	ercenta profit value	e ra	verage yearly n profit per employ	ags 55 55	
Percentage o profit of v product.	Estimated interest and expenses.	Net profit or loss.	Percentage used of product,	pa pr	an Va	Percentage profit or value of pi	ve	Average yearly profit per emplo	ing	
24	田	74	<u>a</u>	<u>م</u>	1 24	-	4	*	Average yearly es ings of each e ployé.	
22.36	\$142.263	\$127 596	56.47	21.17	11.79	10.57	\$2,098	\$221 00	\$444	1
19.72	\$142,263 211,275	\$127,596 111,247	65.22	15.06	12.92	6.80	1,992	135 00	299	$\frac{1}{2}$ $\frac{3}{4}$
11.42	371,608	9.122	66.36	22.22	11 15	.27	1,945	5 32	432	3
24.31	8,169	3,436	46.17	29.52	17.11	7 20	1,015	73 00	299	4
22.48 14.44	7,187 231,255	3,436 7,715 46,065	46.17 70.79 64.89	6.73 20.67	$10.84 \\ 12.04$	11.64 2.40	3,488 1,511	406 00	234 312	5 6
23.44	22,254	23.746	61.93	14.63	11 34	12.10	1,751	36 00 212 00	256	7
12.33	22,254 66,595	4.367	63.95	23.72	11.57	.76	1,580	11 00	374	8
24.51	94,060	83,276	53.82 67.84	21 67	13.00	11.51	1,918	220 00	415	9
17.35	122,171	33,679	67.81	14.81	13.60	3.75	2,018	75 00	298	10
31.78	20,535	36,966	53.27	14.95	11.35	20 43	2,179	445 00	325	11
13.33	1,290,671	36,966 277,347 31,155	62.51	24.16	10 98	2.35	1,443	34 00	348	12
19.01	70,401	31,155	48.72	32.27	13.18	5.83	1,025	59 00	330	13
22.52 15.23	2,792,462 2,874,619	1,562,240 966,649	55.58 61.67	21.90 23.10	14.44 11.40	8 08 3 83	1,485	120 00 77 00	325 468	14 15
20.12	1 12.788	11 462	58.38	21.50	10.61	9.51	2,026 1,628	154 00	350	16
21.40	17,418	8,582	48.72	29.88	14.34	7.06	1,412	99 00	422	17
12 21 18.45	17,418 271,689 91,538	22,874	56.85	30 94	11.27	.94	915	8 68	283	18
18.45	91,538	8,582 22,874 38,299 12,716	51 64	29.91	13.01	5.44	1,438	78 00	430	19
17.24	245,575	12,710	61.11	21.65	16.39	.85	1,346	11 00	291	20
15.23	37,644	10,800	59.54	25.23	11.84	3.39	1,728	58 00	436	21
37.60	5,701 419,711	12,174	46.21	16.19	11.99	25.61	1,901	486 00	307	22
18.17	419,711	166,632	57.65	24.18	13.01	5.16	1,111	57 00	268	23
14.66	175,452	27,003	61.84	23 50 12 73	12 66 11.49	2.00	1,680	33 00	394 454	24 25
30.52	53,302	27,663 944,982 66,745	53.82	15.66	13.55	16.97	3,571 1,136	192 00	177	26
13 41 13.76	37,475	6,428	64 61	21.98	11.45	1.96	1,515	29 00	333	27
13.76	1,092,879	68,889	68.49	17.75	12.95	.81	1,932	15 00	343	28
14 32 14.94	175,452 490,655 53,302 37,475 1,092,879 124,389 57,653	6,428 68,889 27,020 13,962	63.76 66.29	21.92 18.77	11 77 12.03	2.55 2.91	1,983 1,306	50 00 43 00	434 280	29 30
14.54	51,055	10,902	00.29	10.11	1.00	2 31		45 00	200	30
8.40	22,165	6,359	74.61	16.99	11.78	-3.38	1,741 1,592	58 00	295	31
14.00	3,840	-	66.97	-	12.69		1,592	-	-	32
14.39	43,772	9,778	56.37	29.24	11.77	2.62	1,227	32 00	358	33
20.02	4 797	6 079	60.47	8 61	12 20	17 69	0.979	410 00	90.1	-
30.92 19.93	13,117	6,273 9,773	63 69	8.61 16.38	13.30 11.42	17 62 8.51	2,373 2,343	418 00 199 00	204 383	1 2
30.03	58,367	25,602	34.68	35.29	20.88	9.15	1,118	102 00	394	3
29.54	11,096	11,708	55.38	15 08	14.37	15.17	1,206	182 00	181	4
$\frac{28.28}{29.01}$	4,737 13,117 58,367 11,096 53,858 57,679	36,059	49.89 57.48	21.83 13.51	11.34 13.62	16.94 15.39	1,018 2,095	115 00 322 00	222 283	2 3 4 5 6
24.37	21,471	65,161 23,949	60.31	15.32	11.52	12.85	2,095	288 00	343	7
32,73	48,402	90,090	60.31 37.74	29.53	14.76	12.85 17.97	1,118	201 00	330	8
11.16	21,471 48,402 11,777	-4,513 19,169	69.48	19.36	18.06	-6.93	2,034	-141 00	393	9
20.22	50,623	19,169	54.83	24.95	14.67	5.55	1,364	75 00	340	10
26.52	1,290	620	45.07	28.41	17.91	8.61	514	44 00	146	11
18.42	2,205	1,215	79.42	2.16	11.88	6 54	9.282	607 00	200	12
35.11		5,529	56.69	8.20	15.49	19.62	1,×78	368 00	154	13
22.67	1,056	72,200	79.72 52 94	24 39	15.57 18.21	4 46	968	55.00	200	14
22.67 31.75	7,102	12,200	60.07	8.18	18.21	19.64	1,241 3,056	55 00 600 00	302 250	15 16
33.24	2,851	4,115	61.93	4.83	13.60	19.64	5,238	1,028 00	253	17
29.85	1,056 294,473 7,403 2,851 191,210	252,713	47.20	22.95	12.86	16.99	5,238 2,199	373 00	504	18
	1,000	00.007	61.68	90.70	20.80	10.14	1,608	170.00	-	19
29.31	26,420	32,397	40.97	29.72	13.17	16.14	1,114	179 00	331	20
_	2,219	-	60.07	-	11.14	_	1,422	-	_	21
24.89	6,051	5,859	56.30	18 81	12 65	12.24	1,087	133 00	204	22
15.31	7,951	-581	64.29	20.40	16.51	-1.20	962	-11 00	196	23
14.84	5,795	1,267	81.57	3.59	12.18	2.66	5,285	140 00	189	24
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	COUNTIES, CITIES AND TOWNS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
1 2 3 4 5 6 7 8 9	COUNTY OF HAMP- DEN. Agawam, Blandford, Brimfield, Chester, Chicopee, Granville, Hampden, Holyoke, Longmeadow, Monson,	127 11 75 86 3,411 117 179 8,485 11 879	\$176,500 18,500 50,300 4,141,650 66,700 144,050 9,022,914 15,450 782,500	2,950 14,660 28,050 986,533 30,930 46,132	12,565 70,605 64,175 2,309,049 42,943 249,989 6,968,066 17,895	\$180,859 24,650 116,788 131,400 4,222,015 83,125 401,745 12,361,470 24,550 1,612,551	\$55,121 9,135 31,523 39,175 926,433 9,252 105,624 2,771,419 2,835 247,711
11 12 13 14 15 16 17 18	Palmer, Russell, Southwick, Springfield, Tolland, Wales, Westfield, West Springfield, Wilbraham,	1,538 258 35 7,152 41 161 1,177 450 256	$1,275,500 \\ 279,900 \\ 24,740 \\ 8,761,435 \\ 23,500 \\ 43,500 \\ 1,317,865 \\ 567,050 \\ 436,050$	407,071 85,323 7,009 2,842,664 12,575 51,158 483,267 114,374 95,912	204,197 30,283 7,685,390 51,480 229,549 1,085,929 298,082	2,039,574 363,411 55,720 12,595,997 72,200 403,650 2,191,262 557,033 1,301,124	496,201 73,891 18,428 2,067,943 8,145 127,943 622,066 144,577 80,237
1 2 3 4 5 6 7 8 9	COUNTY OF HAMP- SHIRE. Amherst, Belchevtown, Chesterfield, Cummington, Easthampton, Enfield, Granby, Greenwich, Hadley, Hatfield,	281 666 34 88 1,334 179 4 19 72 48	156,100 58,775 33,725 46,358 1,388,775 194,000 8,800 18,150 56,500 26,700	80,321 17,399 6,565 20,803 399,472 56,064 8500 6,050 19,960	32,756 1,375,020 225,998 15,625 23,535 75,266	419,679 128,840 33,070 79,547 2,163,689 378,300 20,600 35,967 112,593 49,825	89,207 20,202 8,875 25,988 389,197 96,238 4,125 6,382 17,367 3,820
11 12 13 14 15 16 17 18 19 20	Huntington, Northampton, Plainfield, Prescott.* South Hadley, Southampton, Ware, Westhampton, Williamsburg, Worthington,	213 1,605 10 10 785 11 2,193 17 98 25	382,900 1,365,200 5,200 5,600 778,900 10,970 1,123,000 15,200 117,500 24,050	74,581 634,651 - 3,500 213,672 1,905 504,786 3,400 36,850 3,742	6,509 348,200 8,980 1,246,889 7,323 131,190	350,880 2,723,959 10,407 34,850 778,945 18,400 2,152,004 15,627 228,160 31,975	49,149 638,915 3,563 
1 2 3 4 5 6 7 8 9	COUNTY OF MID- DLESEX. Acton, . Arlington, . Ashby, . Ashland, . Ayer, . Bedford, . Billerica, . Burlington, . Cambridge, . Carlisle, .	179 143 25 705 284 20 284 41 7,886	137,960 127,350 21,350 307,400 279,132 37,212 577,500 6,418,099 7,750	62,861 70,324 5,820 223,732 100,494 7,491 109,794 6,684 3,414,214 2,640	125,598 27,090 958,963 322,933 39,698 727,716 14,890 19,637,881	387,587 321,485 45,200 1,335,946 684,018 52,736 1,037,015 25,790 26,124,023 6,950	90,717 125,563 12,290 153,251 260,591 5,547 199,505 4,216 3,071,928 2,510
11 12 13 14 15 16 17	Chelmsford, Concord, Dracut, Dunstable, Everett, Frimingham, Groton,	378 717 494 5 252 1,260 102	246,700 299,000 566,600 3,200 431,850 1,416,315 242,000	108,679 155,598 725 93,950 454,829	847,197 673,390 3,865 481,894 1,020,996	901,485 1,367,060 1,103,208 6,000 814,350 1,686,991 213,750	90,878 411,184 274,220 1,410 238,506 211,166 37,508

Percentage of gross profit of value of product.	sst		o ek	of wages value of	of interest penses of product.	e of net or loss of product.	5.0	é.	em-	
gre	Estimated Interest and expenses.	Net profit or loss.	of stock value of	waj	Percentage of interest and expenses of value of product.	of n loss roduc	Average yearly pro duct per employ é	ıverage yearly net profit per emplové.	earn em-	
of va	stimated Inte	or 1	Percentage of s used of valu product.	of	of in pro	ol pro	in in it	Average yearly profit per emple	Average yearly entings of each of ploye.	
age of	red	fit (	age of ct.	Percentage o paid of v product.	ige of of	90 5	er e	e y	of e	
ent ofit	nat d e:	pro	ent ed odu	ent id odu	nta d e lue	profit value	age of p	fil j	age	
pro pro	stir	et 1	use pro	pai pro	ree an val	pro pro val	ver	ver	rer ing plo	
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30.47	<b>Ф98 6</b> 76	moe 115	50.29	10.01	15.05	11.69	A1 404	\$208 00	A070	-
37.05	\$28,676 3,575	\$26,445 5,560	50.29	19.24 11.97	15.85 14.50	14.62 22.55	\$1,424 2,240	505 00	\$273 268	$\frac{1}{2}$
26.99	14.697	16,825	60 46	12.55	12.59	14.40	2,240 1,557	224 00	195	2 3
29.81 21.94	16,320 670,701 12,315	22,855 255,732	48.84 54.69	21.35 23 37	12.42 15.88	17.39 6.06	1,527 1,237	265 00 74 00	326 289	4 5
11.13	12,315	-3,063	51.66	37.21	14.81	-3.68	1,237 710	26 00	264	6
26.29 22.42	48,818 1,777,522	56,806 993,897	62-23 56 37	11.48 21 21	12 15 14.38	14 14 8 04	2,244 1,456	317 00 117 00	257 309	7 8
11.55	3,382	547	72.89	15.56	13 77	-2.22	2,231	49 00	347	9
15.36	208,205	39,506	66.24	18.40	12.91	2.45	1,835	44 00	341	10
24.32	280,487	215,714	55.72	19.96	13.75	10 57	1,326	140 00	264	11
20.33 33.07	<b>5</b> 3,135 <b>7,</b> 056	20,756 11,372	56.19 54.35	23.48 12.58	14.62 20.41	5.71 12.66	1,408 1,592	80 00 324 00	330 200	12 13
16.42	1,785,235	282,658	61.01	22 57	14.17	2 25	1,761	40 00	397	14
11.28 31.30	8,630 43,475	-485 84,468	71.30 56.18	17.42 12.52	11 95 10.63	67 20 67	1,760 2,538	-11 00 524 00	306 317	15 16
28.39	298.198	323,868 54,851	49.56	22 05	13.61	14 78	1,862	275 00	411	17
25.94 6.17	89,726 156,275	-76,038	53.52 86.46	20.54	16.10 12.01	9.84 5.84	1,237 5,082	121 00 296 00	254 374	18 19
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21.25	51,334	37,873	59.61	19.14	12.23	9.02	1,493	134 00	285	,
15.68	16.411	3,791	70.82	13.50	12.73	2.95	1,952	57 00	262	1 2
26.83 32.66	5,331 10,736	9.514	53 31 41.18	19.86	16.12	10.71	972 903	104 00 173 00	193	3 4
17.98	299,695	15,252 89,502	63.55	26.16 18.47	13.49 13.85	19.17 4 13	1,621	67 00	236 299	5
25.43 $20.02$	49,470	40,100	59.75 75.85	14.82	13.07 12.56	12.36 7.46	2,113	261 00 384 00	313	6 7
17.74	2,589 4,686	1,537 1,696	65.44	4.13 16.82	13 03	471	5,150 1,893	89 00	212 318	8
15.42 7.67	14,649 6,585	2.718	66.85 56.00	17.73 36.33	13 01 13.21	2.41 -5.54	1,563 1,038	37 00 -57 00	277	9
	i i	-2,765							377	10
$14.01 \\ 23.45$	58,062 354,308	-8,913 284,607	64.74 53.25	$21.25 \\ 23.30$	16 55 13.00	-2.54 10.45	1,647 1,697	-41 00 177 00	350 395	11 12
34.23	1,353	2,210	62.55	-	13.00	21.23	1,040	221 00	-	13
27.86	3,821 124,619	92,454	44.71	10 33 27.43	10.96 15.99	11.87	3,485	118 00	360 272	14 15
40.84	2,498 282,580	5,017 117,749	48.81	10.35	13.57	27.27	1,672	456 00	173	16
18.60 31 38	282,580 2,475	117,749 2,429	57.94 46.86	23.46 21.76	13.13 15.84	5 47 15.54	981 919	53 00 142 00	230	17
26 34	29,866	30,254	57.50	16 16	13.08	13.26	2,328	308 00	376	18 19
52.15	4,641	12,037	36 14	11.71	14.51	37.64	1,279	481 00	149	20
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23.40	47,036	43,681 85,773	60.38 39.07	16 22 21.88	12.13 12.37	11.27	2,165	244 00 599 00	351	1
39.05 27.19	39,790 5,801	6,489	59.93	12.88	12.83	26.68 14.36	2,248 1,808	259 00	491 232	3
11.47	152,039	1,212	71.78	16.75	11.38	.09	1,894	1 71	317	4
38.09 10.52	85,150 7,506	175,441 —1,959	47.21 75.28	14.70 14.20	12.44 14.23	25.65 —3.71	2,408 2,636	617 00 97 00	353 374	5
19.23 $16.34$	7,506 138,352	61,153	70.18	10.59	13.34	5.89	3,651	215 00	386	6 7
$\frac{16.34}{11.75}$	3,251 2,997,488	965 74,440	57 74 75.18	25.92 13 07	12.60 11.47	3.74	629 3,312	23 00 9 43	163 432	8 9
36.11	1,160	1,350	25.90	37.99	16.69	19.42	579	112 00	220	10
10.08	104,951	-14,073	79.87	10 05	11.64	-1.56	2,384	-37 00	239	11
30.07	154,646 144,317	256,538	61.98	7.95	11.31	18.76 11.77	1,906 2,233	357 00 262 00	151	12
$24.85 \\ 23.50$	792	129,903 618	61.04	14.11 12.08	13.08 13.20	10.30	1,200	123 00	314 145	13 14
29.28	107,346	131,16)	59.18	11.54	13.18	16.10	3,231	520 00	372	15
12.51 17.54	253,678 35,895	-42,512 1,613	60.53 65.15	26.96 17.31	15.03 16.79	-2.52 .75	1,338 2,095	-33 00 15 00	360 362	16 17
					1		1			<u> </u>

	COUNTIES, CITIES AND TOWNS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
18 19 20	COUNTY OF MID- DLESEX — Con. Holliston, Hopkinton,	800 1,194 1,255	\$135,010 443,000 467,400	\$210,672 476,470 491,490	\$525,821 1,294,366 1,584,700	\$844,070 2,020,700 2,297,816	\$107,577 249,864 218,626
21 22 23 24 25 26 27 28 29 30	Lexington, Lincoln, Littleton, Lowell, Marlborough, Maynard, Melford,	49 77 31 20,572 1,437 3,486 965 856 176 1,994	19,725 6,600 16,750 19,021,450 883,250 983,240 1,047,000 780,900 47,500 1,013,550	1,451,972 308,000 236,519 71,800	15,739,027 1,791,525 3,571,634 1,209,225 950,895	323,550 16,780 46,750 28,656,196 2,836,229 5,565,208 2,226,700 1,374,350 252,610 3,595,749	
31 32 33 34 35 36 37 38 39 40	Newton, North Reading, Pepperell, Reading, Sherborn, Shirley, Somerville, Stoneham, Stow, Sudbury,	907 52 536 454 81 269 953 1,389 84	805,300 27,900 308,500 106,274 28,000 250,650 1,482,795 590,400 110,800 27,500	15,165 134,356 117,506 13,574 56,579 414,508 520,432	88,006 684,300 333,590 38,098 146,647 4,442,692 1,771,254 179,919	1,874,370 111,640 930,025 593,016 63,925 284,753 5,447,035 2,589,650 245,495 79,355	297,988 8,469 111,375 141,920 12,253 81,527 589,835 297,964 36,322 10,505
41 42 43 44 45 46 47 48 49 50	Tewksbury, Townsend, Tyngsborough, . Wakefield, Watertown,	28 190 25 1,147 3,171 752 565 339 57 570	51,000 236,600 19,200 1,216,200 2,601,850 959,450 124,200 421,335 35,100 567,600	60,995	171,465 48,615 527,576 1,599,432 1,049,223 870,386	86,400 267,660 68,300 1,057,880 3,447,646 1,842,126 1,228,217 826,255 69,985 2,077,840	24,136 35,200 11,070 211,385 502,842 433,142 82,379 237,253 28,025 423,136
51	Woburn,	2,205	1,877,389	854,260	3,863,823	5 <b>,</b> 55 <b>6,</b> 396	838,313
1 2 3 4 5 6 7 8 9	COUNTY OF NOR-FOLK.  Bellingham, Braintree, Brookline, Canton, Cohasset, Dedham, Froxborough, Franklin, Holbrook, Hyde Park,	180 342 305 740 9 664 1,569 1,168 1,157	265,500 320,500 342,350 885,500 12,800 1,327,000 513,550 796,450 489,850 472,264	354,925	279,620 444,068 174,500 1,221,613 14,800 676,168 708,451 1,410,417 1,363,202 496,790	467,665 641,407 457,550 1,548,892 21,000 1,260,627 1,068,881 2,112,467 2,013,700 866,471	121,571 74,917 94,891 59,509 2,122 313,225 62,227 347,095 203,698 199,463
11 12 13 14 15 16 17 18 19 20	Medfield, Medway, Mitton, Needham, Norfolk, Norwood, Quiney, Randolph, Sharon, Stoughton,	627 1,132 219 917 110 295 1,374 806 144 803	385,900 311,500 541,800 562,050 124,500 367,400 712,300 257,000 89,400 636,000	194,723 392,891 98,395 271,173 26,999 150,885 566,513 328,793	515,350 777,780 410,275 767,036 248,343 940,414 897,710 820,625 110,102	786,031 1,366,600 614,430 1,277,381 318,500 1,204,450 1,843,321 1,354,165 171,513 1,742,474	75,958 195,929 105,760 239,172 43,158 113,151 379,098 204,747 27,297 308,970
21 22 23	Walpole, Weymouth, Wrentham,	277 2,843 468	266,550 1,428,230 192,600	88,346 1,244,786 203,142	2,616,886	4,556,927	112,430 695,255 114,158

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13.62     98,483     13,947     75.67     10.71     11.93     1 69     2,978     50 00     319       15.25     541,387     153,868     57.43     27.32     11.88     3 37     1,603     54 00     438       21.54     64,546     49,612     40 12     38.34     12.18     9.36     1,132     106 00     434	21 22 23

	COUNTIES, CITIES AND TOWNS.	Average number of employés,	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
1 2 3 4 5 6 7 8 9	County of Ply- Mouth. Abington, Bridgewater, Brockton, Carver, Duxbury, East Bridgewater, Halifax, Hanover, Hanson, Hingham,	435 518 4,725 103 67 386 23 288 107 358	\$208,800 628,000 1,663,716 62,300 46,300 252,250 11,520 138,600 115,250 221,500	\$211,091 212,958 2,279,934 32,710 17,250 119,644 3,343 100,348 31,800 111,752	\$390,335 807,018 5,433,333 57,685 99,950 186,501 12,902 311,895 117,075 304,822	\$669,150 1,110,532 8,750,992 108,622 142,700 422,441 20,645 527,515 179,000 553,416	\$67,724 90,556 1,937,725 18,227 25,500 116,296 4,400 115,272 30,125 136,842
11 12 13 14 15 16 17 18 19 20	Kingston, Lakeville, Marion, Marshifeld, Mattapoisett, Middleborough, Pembroke, Plymouth, Plympton, Rochester,	183 12 35 38 30 981 156 924 80 31	132,200 6,500 23,800 28,800 30,100 498,400 42,800 1,147,300 47,000 30,950	73,800 2,250 5,300 9,160 8,150 355,353 36,295 329,654 18,798 5,355	194,545 12,375 9,050 33,049 20,650 779,070 116,584 1,511,574 45,186 44,600	315,535 17,250 25,240 62,155 41,750 1,330,848 188,614 2,145,381 88,799 61,160	47,190 2,625 10,890 19,946 12,950 176,425 35,735 304,153 24,815 11,205
21 22 23 24 25 26	Rockland, Scituate, South Abington, South Scituate, Wareham, West Bridgewater,	1,532 71 1,623 346 474 179	630,500 34,825 1,262,255 92,050 378,900 49,025	658,848 20,527 695,771 114,496 166,821 69,360	1,478,958 78,943 1,751,286 203,520 508,097 139,655	2,371,586 124,S35 2,720,641 369,590 849,981 250,500	233,780 25,365 273,584 51,574 175,063 41,485
1 2 3	COUNTY OF SUFFOLK. Boston, Chelsea, Revere,	56,813 1,630 89	42,750,134 2,008,150 41,500	23,715,140 675,478 18,010	77,586,607 2,274,694 23,200	123,366,137 3,469,616 63,800	22,064,390 519,444 22,590
1 2 3 4 5 6 7 8 9	COUNTY OF WORCESTER. Ashburnham, Athol, Auburn, Burre, Berlin, Blackstone, Bolton, Boylston, Brockfield, Charlton,	206 937 202 262 66 1,185 19 132 442 190	71,200 436,379 134,000 141,525 29,800 1,579,000 15,300 211,000 234,500 108,255	82,530 308,427 52,000 82,740 27,713 336,871 3,076 27,887 153,985 69,427	709,644 164,150 169,657 111,873 1,207,351 15,460 128,115 404,058	255,375 1,234,524 240,750 330,964 147,875 1,855,320 24,725 185,001 735,650 378,250	53,190 216,453 24,660 78,567 8,289 311,098 6,189 28,999 177,607 84,718
11 12 13 14 15 16 17 18 19	Clinton, Dana, Douglas, Dudley, Fitchburg, Gardner, Grafton, Hardwick, Harvard, Holden,	2,674 124 361 936 2,283 1,212 720 21 50 538	2,233,447 61,155 429,700 1,220,000 2,527,451 1,335,250 672,500 8,360 62,200 431,000	857,802 49,700 150,900 249,553 997,270 541,736 227,285 4,246 11,550 160,695	33,839 245,354 867,344 2,633,898 1,165,850 834,858 21,961 59,225	3,310,216 107,190 514,623 1,590,053 4,597,578 1,954,555 1,218,328 34,420 83,325 1,052,699	808,833 23,651 118,369 473,156 966,410 246,969 156,185 8,213 12,550 237,809
21 22 23 24 25 26 27 28	Hubbardston, Lancaster, Leicester, Leominster, Lunenburg, Milford, Millbury,	90 159 535 1,583 42 46 2,431 1,057	58,750 154,700 865,400 862,690 71,775 17,850 1,327,600 1,010,300	21,603 43,163 197,330 594,433 12,015 17,665 936,166 413,310	141,084 972,207 904,723 256,285 96,650 2,161,857	300,020	47,750 50,523 328,529 395,799 87,725 18,453 443,538 318,220

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Percentage of gross profit of value of product.	Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employe.	Average yearly net profit per employé.	Average yearly earnings of each employe.	
10.12 8.16 11.85 16.78 17.86 27.52 21.31 21.85 16.83 24.72	\$79,443 148,733 974,922 14,600 17,048 57,379 2,756 61,068 24,815 68,632	-\$11,719 -58,177 62,803 3,627 8,452 58,917 1,644 54,204 5,310 68,210	58.33 72.67 62.09 53.11 70.05 44.15 62.50 59.13 65.41 55.08	31.55 19.17 26.06 30.11 12.09 28.33 16.19 19.02 17.76 20.20	11.87 13.39 11.14 13.44 11.94 13.58 13.35 11.58 13.87 12.40	-1.75 -5.23 .71 3.34 5.92 13.94 7.96 10.27 2.96 12.32	\$1,538 2,143 1,552 1,054 2,129 1,094 897 1,531 1,672 1,545	-\$26 00 -112 00 13 00 35 00 126 00 152 00 71 00 188 00 49 00 190 00	\$485 411 482 317 257 309 145 348 297 312	1 2 3 4 5 6 7 8 9
14.95 15.21 43.14 32.09 31.01 13.25 18.94 14.17 27.94 18.32	39,487 2,115 3,952 7,944 5,981 162,989 21,429 283,376 11,700 7,973	7,703 510 6,938 12,002 6,969 13,436 14,306 20,777 13,115 3,232	61.66 71.74 35.86 53.17 49.47 60.05 61.81 70.46 50.89 72.92	23.39 13.05 21.00 14.74 19.52 26.70 19.25 15.37 21.17 8.76	12.51 12.26 15.65 12.78 14.32 12.24 11.36 13.21 13.17 13.04	2.44 2.95 27.49 19.31 16.69 1.01 7.58 .96 14.77 5.28	1,724 1,437 721 1,635 1,391 1,356 1,209 2,321 1,109 1,972	42 00 42 00 198 00 315 00 232 00 13 00 91 00 22 00 163 00 104 00	403 187 151 241 271 362 232 356 234 172	11 12 13 14 15 16 17 18 19 20
9.86 20.31 10.06 13.95 20.59 16.56	274,989 14,573 347,799 42,482 107,732 27,992	-41,209 10,792 -74,215 9,092 67,331 13,493	62.36 63.24 64.37 55.07 59.78 55.75	27.78 16.45 25.57 30.98 19.63 27.69	11.59 11.67 12.78 11.49 12.67 11.18	-1.73 8.64 -2.72 2.46 7.92 5.38	1,548 1,758 1,676 1,068 1,793 1,399	-26 00 152 00 -45 00 26 00 142 00 75 00	439 289 428 330 351 387	21 22 23 24 25 26
17.88 14 97 35.40	14,901,622 467,451 8,870	7,162,768 51,993 13,720	62.89 65.56 36.37	19.23 19.47 28.23	12.08 13.47 13.90	5.80 1.50 21.50	2,171 2,129 716	126 00 32 00 154 00	417 414 202	1 2 3
20.82 17.53 10.21 23 73 5.60 16 76 25.03 15.67 24.14 22.39	29,810 149,635 32,115 41,588 16,576 280,272 3,391 31,160 87,635 44,320	23,380 66,818 —7,515 36,979 —8,287 30,826 2,798 —2,161 89,972 40,398	46.86 57.48 68.19 51.27 75.66 65.08 62.53 69.25 54.93 59.25	32.32 24.99 21.60 25.00 18.74 18.16 12.44 15.08 20.93 18.36	11 67 12.12 13.33 12.56 11.20 15.10 13.71 16.84 11.91 11.71	9.15 5.41 -3.12 11.17 -5.60 1.66 11.32 -1.17 12.23 10.68	1,239 1,317 1,192 1,263 2,240 1,565 1,301 1,401 1,664 1,990	113 00 71 00 -37 00 141 00 -125 00 26 00 147 00 -16 00 203 00 212 00	400 329 257 315 419 284 161 211 348 365	1 2 3 4 5 6 7 8 9
24.43 22.06 23.00 29.75 21.01 12.63 12.81 23.86 15.06 22.59	465,028 14,388 77,244 232,205 611,405 275,571 162,183 3,944 12,065 131,130	343,805 9,263 41,125 240,951 355,005 -28,602 -5,998 4,269 485 106,679	49.65 31.57 47.68 54.55 57.29 59.65 68.53 63.80 71.08 62.14	25.92 46.37 29.32 15.70 21.70 27.72 18.66 12.34 13.86 15.27	14.05 13 42 15.00 14.60 13.29 14.09 13.31 11.46 14.48 12.46	10.38 8.64 8.00 15.15 7.72 —1.46 —.50 12.40 .58 10.13	1,237 864 1,425 1,698 2,013 1,612 1,692 1,639 1,666 1,956	128 00 74 00 113 00 257 00 155 00 -23 00 -8 33 203 00 9 70 198 00	320 400 418 266 436 446 315 202 231 298	11 12 13 14 15 16 17 18 19 20
29.53 21.52 21.93 20.88 24.64 13.89 12.52 16.64	19,695 32,759 201,731 241,257 39,909 14,348 433,812 251,799	9,726	60.09 64 90 47.75 71.99 72.80 61.04	13.36 18 39 13.17 31.37 3.37 13.31 26 44 21.62	12.18 13 95 13.47 12.73 11.21 10.80 12.25 13.17	17.35 7.57 8.46 8.15 13.43 3.09 .27 3.47	1,197 8,476	311 00 111 00 237 00 97 00 1,138 00 89 00 4 00 63 00	368 375 286 384 385	21 22 23 24 25 26 27 28

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	COUNTIES, CITIES AND TOWNS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
29 30	COUNTY OF WORCESTER — Con. New Braintree,*. Northborough, .	4 451	\$4,132 276,200	\$1,251 124,706	\$5,275 243,798		\$417,559
31 32 33 34	Northbridge, North Brookfield, Oakham, Oxford,	1,403 1,626 45 584	$\substack{1,472,125\\351,300\\25,600\\429,200}$	461,341 554,799 8,299 131,709	434,720	699,400	347,306 230,304 14,403 132,971
35 36 37 38 39	l'axton, Petersham, Phillipston, Princeton, Royalston,	18 33 15 45 128	7,050 20,700 9,850 30,650 138,000	4,537 6,695 4,597 13,467 38,005	21,175 24,207 12,335 37,240 112,061	40,265 21,943	7,683 9,363 5,011 37,643 72,029
40 41 42	Rutland, Shrewsbury, . Southborough, .	9 22 424	12,375 20,400 301,600	1,440 8,195 155,979	6,685 11,885 389,292	14,280 23,580 626,955	6,155 3,500 81,684
43 44 45 46 47	Southbridge, Spencer, Sterling, Sturbridge, Sutton,	1,422 1,757 72 420 744	1,666,150 930,340 59,700 576,100 470,300	372,747 773,477 23,930 151,481 221,104	1,284,325 2,105,277 104,743 231,864 451,339	1,892,396 3,291,373 153,978 554,699 772,201	235,324 412,619 25,305 171,354 99,758
48 49 50	Templeton, Upton, Uxbridge,	592 1,431 696	355,050 453,150 773,200	205,485 280,285 227,988	419,696 584,160 808,436	773,706 1,029,312 1,312,582	148,525 164,867 276,158
51 52 53 54	Warren,	1,313 1,479 1,735 705 312	1,281,850 1,038,650 494,700 564,000 148,100	408,432 445,229 506,971 153,655 102,505	1,166,429 1,346,494 1,084,518 418,856 278,813	2,138,193 2,117,128 1,725,775 763,103 474,025	563,332 325,405 134,286 190,592 92,707
55 56 57 58	West Brookheld, Westminister, Winchendon, Worcester,	261 727 14,332	128,800 698,100 10,101,904	65,450 220,912 5,932,921	214,405 596,872 15,021,324	333,850 1,028,313 24,758,457	53,995 210,529 3,804,212

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of gross value of	atimated interest	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	ercentage of net profit or loss of value of product.	Average yearly pro- duct per employé	Average yearly net profit per employé.	Average yearly earnings of each employe.	
tag t of tet.	ted xpe	offt	of Ct.	of set	exi of	age of	e y	e y per	je v	
ercentage profit of product.	id e	pro	ercentag used of product.	paid of product,	dent	offit	rag ct ]	rag	gs g	
Percentage profit of product.	Estimated and expo	Net	rs.	pa pr	ar va	Percentage profit or value of E	Ave	Ave pro	Ping	
	1		-	1	1 =	1	-	1	1	<u> </u>
-	\$1,160	_	_	_	_	_	_		\$312	29
53.12	95,178	\$322,381	31.02	15.86	12.11	41.01	\$1,742	\$714 00	276	30
23.53	242,420	104,886	47.53	29.94	15.73	6.80	1,098	74 00	328	31
9.37	266,749	-36,445	68.04	22.59	10.85	-1.48	1,510	-22 00	341	32
13.42	12,264	2,139	78.84	7.74	11.43	1.99	2,384	47 00	184	33
19.01	95,692	37,279	62.16	18.83	13.68	5.33	1,197	63 00	225	34
23,00	3,763	3,920	63 41	13.59	11.26	11.74	1,855 1,220	217 00	252	35
23.25	5,269	4,094	60.12	16.63	13.08	10.17	1,220	124 00	202	36
$\frac{22.83}{42.60}$	2,785	2,226	56.22	20,95	12.69	10.14	1,462	148 00	306	37
32.43	10,674 30,490	26,969	42.15	15.25	12.08	30.52	1,963	599 00	299	38
43.09	2,171	41,539 3,984	50.46 46.82	17.11 10.09	13.73 15.20	18.70	1,735	324 00	296	39
40.09	2,111	0,904	40.62	10.09	15.20	27.89	1,586	442 00	160	40
14.85	3,582	—82	50.40	34.75	15.19	-,34	1,071	-3 72	372	41
13.02	80,792	892	62 10	24.88	12.88	.14	1,478	2 10	367	42
12.44	289,209	-53,8S5	67.87	19 69	15.28	-2.84	1,330	-37 00	262	43
12.53	384,958	27,661	63.97	23.50	11.69	.84	1,873	15 00	440	44
16.43	18,980	6,325	68.03	15 54	12.32	4.11	2,138	87 00	332	45
30.89	90,036	81,318	41.80	27.31	16.23	14.66	1,320	193 00	360	46
12.92	105,438	-5,680	58.45	28.63	13 65	73	1,037	<b>—7</b> 63	297	47
19.19	98,674	49,851	54.25	26.56	12.75	6.44	1,306	84 00	347	48
16.01	130,120	.34,747	56.76	27.23	12.64	3.37	719	24 00	195	49
21.04	177,650	98,508	61.59	17.37	13.53	7.51	1,885	142 00	327	50
26.34	290,730	272,602	54.56	19.10	13.59	12.75	1,628	208 00	311	51
15.37	274,032	51,373	63.60	21.03	12.94	2.43	1,431	34 00	301	52
7.78	202,260	-67,974	62.84	29.38	11.71	-3.93	994	-39 00	292	53
24.97	110,150	80,442	54.89	20.14	13.13	11.84	1,082	114 00	218	54
19.55	56,289	36,418	58.82	21.63	11.87	7.68	1,519	116 00	328	55
16.17	41,113	12,882	64.22	19.61	12.31	3.86	1,279	49 00	250	56
20.47	144,717	65,812	58.05	21.48	14 07	6.40	1,414	90 00	303	57
15.36	3,081,960	722,252	60.67	23.97	12.45	2.91	1,727	50 00	414	58
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#### PROFITS AND EARNINGS — BY INDUSTRIES.

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	INDUSTRIES.	Average number of employés.	CapitaI invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
1	Agricultural imple- ments,	971	\$900,500	\$365,396	\$631,552	\$1,663,392	\$666,444
2	Arms and ammu-	1,495	3,540,055	693,037	530,478	1,342,496	118,981
3 4 5	Artificial teeth and dental work, Artisans' tools, Awnings and tents,	32 2,468 64	119,825 2,800,774 22,700	18,438 1,027,772 24,350	1,053,266	$\substack{125,514\\2,725,270\\92,750}$	70,524 644,232 16,160
6 7 8	Boots and shoes, . Boxes,	65,552 2,228	22,656,523 1,012,355	26,070,266 683,576	66,357,826 1,565,317	105,118,299 2,813,621	12,690,207 564,728
9 10	Brick, tiles, and sewer pipe, Brooms, brushes, . Building,	2,254 949 13,681	1,498,000 537,500 4,605,700	280,554	817,387	1,162 966 1,429,160 20,677,929	292,888 331,219 3,937,604
11	Burial eases, cask- ets, coffins, etc., .	226	361,300	138,181	266,262	488,935	84,492
12	Buttons and dress trimmings,	1,095	675,000	335,724	480,479	1,140,114	323,911
13	Carpetings,	3,349	3,812,147	955,194	3,190,391	5,191,490	1,045,905
14 15	Carriages and wag-	3,761	2,871,281	1,740,356	2,705,963	5,708,295	1,261,976
16	Cement, kaolin, lime, and plaster, Charcoal,	145 1	75,600 800	49,425 450	64,850 1,000	164,750 2,000	50,475 550
17	Chemical prepara-	23	171,750	9,812	70,433	97,949	17,704
18 19	Clocks and watches,	1,576 19,316	1,786,350 7,450,414	876,974 5,883,574	736,053 16,264,315	1,902,203 27,253,582	289,176 5,105,693
20 21	Concrete walks, paving, etc., Cooking, lighting,	18	12,000	8,260	14,360	28,000	5,380
22 23 24	and heating apparatus,	1,424 1,238 78 61,617	1,805,700 1,713,150 38,434 72,670,142	706,316 384,601 23,249 15,877,096	2,362,237 68,467	2,001,459 3,271,741 124,434 68,566,182	561,466 524,903 32,718 16,044,481
25	Cotton, woollen, and other textiles, .	4,805	6,002,185	1,526,926	4,684,995	8,557,209	2,345,288
26	Crayons, pencils, crucibles, etc.,	36	65,500	17,724	42,070	75,452	15,658
27	Drugs and medicines,	766	1,461,000	358,479	1,619,907	2,993,712	1,015,326
28	Dyeing and finishing textiles,	4,945	8,613,500			9,482,939	3,101,334
29	Dyestuffs,	64	161,000	29,994	190,411	300,814	
30	Earthen and stone- ware,	202	177,500			229,336	93,771
31 32	Electroplating, . Emery and sand paper and cloth,	144	141,350			253,600	
	etc.,	142	348,500	1		1	159,742
33 34 35	Fancy articles, Fertilizers, Fireworks and	162 480	125,375 1,653,050			110,200 2,075,080	31,325 533,564
36	matches, Flax and linen	81	70,500		1	161,474	25,477
37 38	goods, Food preparations, Furniture,	1,345 6,652 7,445	1,225,000 11,410,708 4,982,594		59,026,652	1,521,380 68,035,755 11,196,827	257,408 6,189,919 2,097,379
39 40	Glass,	1,038	878,650	431,853	361,494	968,685	172,338
40	Glue, isinglass, and starch,	295	405,400	105,529	414,384	616,121	96,208
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# PROFITS AND EARNINGS — BY INDUSTRIES.

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Percentage of gross profit of value of product.	Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product,	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly nef profit per employé.	Average yearly carnings of each employe.	
40.06	\$220,369	\$446,075	37.97	21.97	13.24	26.82	\$1,713	\$459 00	\$376	1
8.87	346,653	-227,672	39.51	51.62	25.82	-16.95	897	152 00	463	2
56.19 23.64 17.43	$19,741 \\ 440,573 \\ 10,637$	50,783 203,659 5,523	29.12 38.65 56.32	14.69 37.71 26.25	15.73 16.17 11.47	40.46 7.47 5.96	3,922 1,104 1,449	1,587 00 \$2 00 86 00	576 416 380	3 4 5
$\begin{array}{c} 12.07 \\ 20.07 \\ 25.18 \end{array}$	11,871,221 342,103 206,177	818,986 222,625 86,711	63.13 55.63 38 12	24.80 24.30 36.69	11.29 12.16 17.74	.78 7.91 7.45	1,603 1,262 515	12 00 99 00 38 00	397 306 189	6 7 8
23.18 19.04	175,166 2,344,135	156,053 1,593,469	57.19 51.76	19,63 29,20	12.26 ° 11.33	10.92 7.71	1,505 1,511	164 00 116 00	295 441	9 10
17.28	70,572	13,920	54.46	28.26	14.43	2 85	2,163	61 00	611	11
28.41	154,511	169,400	42.14	29.45	13.55	14.86	1,041	153 00	306	12
20.15	747,878	298,027	61.45	18.40	14.41	5.74	1,550	88 00	285	13
22.11	743,006	518,970	47.40	30 49	13.02	9.09	1,517	138 00	462	14
$\frac{30.64}{27.50}$	21,011 248	29,464 302	39.36 50.00	30 00 22,50	12.75 12.40	17.89 15.10	1,136 2,000	203 00 302 00	340 450	15 16
18.07 15.20 18.73	20,100 297,401 3,172,383	-2,396 -8,225 1,933,310	71.91 38.70 59.68	10.02 46.10 21.59	20.52 15.63 11.64	-2.45 43 7.09	4,258 1,206 1,411	-104 00 -5 21 100 00	426 556 304	17 18 19
19.21	3,520	1,860	51.29	29.50	12.57	6.64	1,555	103 00	458	20
28.05 16.04 26.29 23.39	308,488 429,963 14,749 11,216,827	252,978 94,940 17,969 4,827,654	36.66 72.20 55.02 53.45	35 29 11.76 18.69 23.16	15.41 13.14 11.85 16.35	12.64 2.90 14.44 7.04	1,405 2,642 1,595 1,112	177 00 76 00 230 00 78 00	496 310 298 258	21 22 23 24
27.41	1,215,852	1,129,436	54.75	17.84	14.21	13.20	1,780	235 00	317	25
20.75	11,475	4,183	55.76	23.49	15.20	5.55	2,095	116 00	492	26
33.92	387,031	628,295	54.11	11.97	12.93	20.99	3,908	821 00	167	27
32.70 26.73	1,465,104 39,741	1,636,230 40,668	48.15 63.30	19.15 9.97	15.45 13.21	17.25 13.52	1,917 4,700	330 00 635 00	367 468	28 29
40.88 41.02	33,584 33,841	60,187 70,203	20.17 34.86	38.95 24.12	14.64 13.34	26.24 27.68	1,135 1,761	297 00 487 00	442 424	30 31
34.31	67,467	92,275	51.93	13.76	14.49	19.82	3,278	649 00	451	32
28 42 25.71	18,543 306,691	12,782 226,873	41.29 64.13	30 29 10.16	16.82 14.78	11.60 10.93	680 4,323	78 00 473 00	206 439	33 34
15.77	20,377	5,100	65.87	18.36	12.62	3.15	1,993	62 00	365	35
16.91 9.09 18.73	225,638 7,488,218 1,418,638	31,770 -1,298,293 678,741	62 35 86.76 52.33	20.74 4.15 28.94	14.83 11.00 12.66	-1.91 $-0.07$	1,131 10,228 1,503	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	234 423 435	36 37 38
17.79	149,588	22,750	37.63	44.58	15.45	2.34	933	21 00	416	39
15.61	85,936	10,272	67.26	17.13	13.95	1 66	2,088	34 00	357	40

#### PROFITS AND EARNINGS - BY INDUSTRIES - Continued.

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	INDUSTRIES.	Average number of employes.	Capital invested.	Wages paid during the year.	Stock nsed.	Value of product.	Gross profit.
41 42	Hair work, Hose; rnbber, linen,	91	\$35,700	\$24,617	\$48,960	\$102,200	\$28,623
43	etc.,	25	55,000	7,057	41,777	58,487	9,653
44	specified,* Ink, mucilage, and	3,585	4,230,030	1,453,833	4,832,980	8,094,542	1,807,729
45	paste, Ivory, bone, and	47	136,000	22,970	71,900	125,990	31,120
10	horn goods,	1,146	420,490	377,597	365,419	969,347	226,331
46	Jewelry burnish- ing and lapidary work,	51	45,500	24,482	61,575	119,700	33,643
47	Leather,	8,863	9,358,324	3,818,925	22,398,914	30,188,859	3,971,020
48	Liquors and beverages,	257	203,675	109,459	208,205	459,633	141,969
50	Liquors, malt and distilled, Lumber,	1,338 2,376	3,869,240 2,959,990	631,375 591,202	3,595,106 2,541,400	6,216,618 4,041,950	1,990,137 909,318
51	Machines and ma- chinery,	14,263	14,455,406	6,901,109	9,796,143	20,894,545	4,197,293
52	Metals and metallic	24,621	22,313,542	10,410,038	21,751,921	40,190,569	8,028,610
53 54	Mixed textiles, Models and pat-	7,495	7,166,800	2,528,476		13,043,829	2,944,468
55	Musical instru-	126	49,550	58,224	22,975	136,033	54,834
	ments and materials,	3,111	3,259,266	1,809,626	2,165,641	5,012,799	1,037,532
56	Oils and illuminating fluids,	100	255,400	40,898	562,737	717,385	113,750
57 58	Paints, colors, and chemicals, Paper,	143 8,375	384,500 12,432,846	75,390 2,847,903		657,960 18,358,361	116,277 3,892,367
59 60	Perfumes and toilet preparations, Photographs and	110	99,100	41,990	172,920	380,600	165,690
	photographic ma- terials,	649	364,450	241,315	257,759	734,288	235,214
61	Polishes and dress-	206	302,500	95,336	692,230	1,039,126	251,560
62 63	Printing and publishing,	7,413	4,940,432	3,787,404	3,698,591	10,474,684	2,988,689
93	Printing, dyeing, and bleaching, .	750	569,200	255,111	724,094	1,741,629	762,424
64	Railroad construc-	680	789,684	291,789	974,360	1,366,485	100,336
65	Rubber and elastic goods,	3,494	3,077,000	1,145,170		6,990,856	1,375,513
66 67	Salt, Scientific instru-	8	9,000	1,030	20	3,800	2,750
68 69 70 71 72	ments and appliances, Shipbuilding, Silk and silk goods, Sporting goods, Stone, Straw goods,	596 1,328 1,826 245 2,451 7,782	477,400 1,765,450 1,306,900 339,300 1,434,789 2,316,260	306,217 804,571 521,725 68,425 999,851 1,892,667	354,052 1,137,389	3.764.260	239,339 303,455 1,252,020 74,313 814,424 822,749
73 74	Tallow, candles, soap, and grease, Tobacco,	833 1,445	2,081,225 712,411	371,799 601,455		4,751,785 2,099,459	764,841 388,163

<sup>\*</sup> In the city of Boston.

#### PROFITS AND EARNINGS - BY INDUSTRIES - Continued.

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Je Je	s.	90	stock ue of	vag 1e	rter 38 luc	of net loss of roduct.	loy loy	loy n	earn em-	
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it of	pg gd	it o	it.	it.	xpec ot p	or or of I	ve er e	ye er e	vea f e	
Percentage profit of product.	Estimated interest and expenses.	Net profit or loss.	Percentage used of product.	Percentage of wages paid of value of product.	Percentage of interestand expenses of value of product.	Percentage of ne profit or loss o value of product.	Average yearly pro-	Average yearly ne prout per employé	Average vearly carnings of each employe,	
pro pro	and	10,	use	paic	and	ree pro val	duc	rof	era nga plo	
Pe	ğ	×	Pe	Pe I	Pel	Pe	4	A d	¥.	
28.00	\$12,362	\$16,261	47.91	24.09	12.09	15.91	\$1,123	\$178 00	8270	41
16.50	9,149	504	71.43	12.07	15.64	.86	2,339	20 00	282	42
	-,		,				,			
22.33	1,063,256	744,473	59.71	17.96	13.14	9.19	2,257	207 00	405	43
24.70	20,759	10,361	57.07	18.23	16.48	8.22	2,680	220 00	488	44
23.34	122,164	104,167	37.71	38,95	12.60	10.74	845	90 00	329	45
28.10	14,700	18,943	51.45	20.45	12.28	15.82	2,347	371 00	480	46
13 15	3,580,385	390,635	74.20	12.65	11.86	1.29	3,406	44 00.	430	47
30.88	58,184	83,785	45.30	23.82	12.66	18.22	1,788	326 00	425	48
32.01	853,816	1,136,321	57.83	10.16	13.74	18.27	4,646	849 00	471	49
22.49	581,794	327,524	62.88	14.63	14.39	8.10	1,701	138 00	249	50
20.09	2,956,779	1,240,514	46.89	33.02	14.15	5.94	1,464	87 00	484	51
19.97		2,670,741	54,13	25,90	13.33	6.64	1,632	108 00	422	52
22.57	5,357,869 1,734,391	1,210,077	53.04	19.39	13.29	9.28	1,739	161 00	337	53
40.30	16,576	38,258	16.89	42.81	12.18	28.12	1,079	303 00	462	54
20.69	696,836	340,696	43.21	36.10	13.90	6.79	1,611	109 00	581	55
15 85	87,063	26,687	78.45	5.70	12.13	3.72	7,173	266 00	408	56
17.67	88,866	-27,411	70 87	11 46	13.51	-4 16	4,601	-191 00	527	57
21.20	2,581,807	1,310,560	63.29	15.51	14.06	7 14	2,192	156 00	340	58
43.53	44,006	121,684	45.44	11.03	11.56	31 97	3,460	1,106 00	381	59
00.00	0.5.000	100.010	95 10	90 07	10.07	19.06	1 101	216 00	371	60
32.03	95,296	139,918	35.10 66.62	32.87	12.97		1,131 5,044	628 00	462	61
24.20	122,063	129,497		9.18	11.74	12 46	· 1			
28.53	1,343,894	1,644,795	35.31	36.16	12.82	15.71	1,413	221 00	510	62
43.77	208,315	554,109	41 58	14.65	11.96	31,81	2,322	738 00	340	63
7.34	184,030	-83,684	71.31	21.35	13,46	-6.12	2,009	-123 00	429	64
19.67	883,706	491,807	63.95	16.38	12.64	7.03	2,000	140 00	327	65
72.36	920	1,830	.53	27.11	24.21	48,15	475	229 00	128	66
05.50	100.000	116.043	11 01	20.67	19.05	10 45	1.579	100.00	510	27
25.52 13.30	122,398 334,094	116,941 -30,639	41.81 51.44	32.67 35.26	13.05 14.64	12.47 —1.34	1,573 1,718	199 00 -23 00	513 605	68
33.26	454.840	-30,639 797,180 4,276	52.88	13.86	12.08	21 18	2,061	436 00	285	69
14.95 27.59	70,037 381,254 818,838	4,276 433,170	71.27 38.53	13.78	14.09 12.92	.86 14,67	2,027 1,204	17 00 176 00	279 407	70 71
12.10	818,838	3,911	60.06	27.84	12.04	.06	873	50	243	72
16.09	600,047 252,691	164,794 135,472	76.08 52.87	7.82 28.65	12 62 12.03	3.48 6.45	5,704 1,452	198 00 93 00	446 416	73 74
18.48	202,091	100,412	02.01	20.00	12.00	0.40	1,402	35 00	410	1.2

PROFITS AND EARNINGS — BY INDUSTRIES — Concluded.

	INDUSTRIES.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
75 76	Toys and games, . Trunks and valises,	461 183	\$192,000 111,500	\$142,713 92,163			\$89,274 86,717
77 78 79 80	Whips,	497 4,783 26,109 2,488	632,610 3,911,954 25,785,845 1,874,162	7,818,302	3,351,940 28,954,108	6,522,555 47,473,668	359,515 1,278,912 10,701,258 815,681

These statistics stand as statements of fact. Their comparative value cannot be fully shown until equally as comprehensive figures for other States and countries are secured. Again, they are in themselves so explicit that a comparison here of one town or city with another, or of one industry with another, seems needless, and they are therefore submitted without detailed comment.

An average wage for an entire establishment, city or town or industry, is necessarily based on the wages paid to men,

PROFITS AND EARNINGS - BY INDUSTRIES - Concluded.

Percentage of gross profit of value of product.	Estimated interest and expenses.	Net profit or loss,	Percentage of stock used of value of product.	Percentage of wages paid of value of product,	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly earnings of each employé.	
25.95	\$45,917	\$43,357	32.56	41.49	13.35	12.60	\$746	\$94 00	\$309	75
20.14	49,729	36,988	58.44	21.42	11.55	8.59	2,351	202 00	503	76
37.36	134,176	225,339	39.12	23.52	13.94	23.42	1,936	453 00	455	77
19.60	886,973	391,939	51.39	29.01	13.60	6.00	1,363	82 00	396	78
22.54	6,291,518	4,409,740	60.99	16.47	13.25	9.29	1,818	169 00	299	79
16.36	610,829	204,852	69.13	14.51	12.25	4.11	2,003	84 00	290	80

women, youth, and children. Such an average wage figure is consequently smaller than the average amount paid to men only, and larger than the actual average wage of women and children as a class. In the following table we show the percentage of men, women, and children and youth employed in the manufacturing and mechanical industries of the Commonwealth, and the average yearly earnings of each employé. The higher yearly earnings in most of the industries where men predominate will be readily seen.

EMPLOYÉS: MEN, WOMEN, CHILDREN, AND YOUTH - BY INDUSTRIES.

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INDUSTRIES.	Average yearly earnings of each employé.	Percent- age of men.	Percentage of women.	Percentage of children and youth.	Remarks.
Agricultural implements, Arms and ammunition, . Artificial teeth and den-	\$376 463	97.9 90	.1	2 3	Nearly all men. Nine-tenths men.
tal work,	576 416 380	97 91 30	4 67	3 5 3	Nearly all men. Nine-tenths men. Seven-tenths women and children.
Boots and shoes, Boxes,	397 306	75 51	23 46	2 3	Three-quarters men. Nearly equal division.
Brick, tiles, and sewer pipe, Brooms and brushes,	189 295	99.01 72.1	.09 27	.9	Nearly all men. More than seven-tenths
Building,	441	99.1	.39	.51	men. Nearly all men.
Burial cases, easkets, eof- fins, etc.,	611	87.6	12	.4	More than five-sixths men.
Buttons and dress trimmings,	306	27	64	9	Nearly three quarters wo- men and children.
Carpetings,	285	44	55	1	Majority women and chil- dren.
Carriages and wagons, .	462	99.09	.80	.11	Nearly all men.
Cement, kaolin, lime, and plaster,	340 450 426 556 304	100 100 100 64 25	- - 36 72	- - - 3	All men. All men. All men. Nearly two-thirds men. Three-quarters women
Concrete walks, paving,	458	100	_	_	and children.  All men.
Cooking, lighting, and heating apparatus, . Cordage and twine, .	496 310	99.9 76	18	.1	Nearly all men. More than three-quarters
Corks,	298 258	56 37	36 51	8 12	men. Majority men. Nearly two thirds women and children.
Cotton, woollen, and other textiles,	317	35	54	11	Nearly two-thirds women and children.
Crayons, pencils, eruei- bles, etc.,	492	81	11	8	More than four-fifths men.
Drugs and medicines, .	467	80	19	1	Four-fifths men.
Dyeing and finishing tex- tiles,	367 468	80 100	11	9	Four-fifths men. All men.
Earthen and stone ware,	442	92	6	2	More than nine-tenths
Electroplating,	424	94	4	2	More than nine-tenths
Emery and sand paper and cloth, etc.,	451	96	4	-	Nearly all men.
Faney articles,	206	33	60	7	Two-thirds women and children.
Fertilizers, Fireworks and matches, .	439 365	99. <b>6</b> 52	.4 37	11	Nearly all men. Majority men.

# EMPLOYÉS: MEN, WOMEN, CHILDREN, AND YOUTH — BY INDUSTRIES — Continued.

INDUSTRIES.	Average yearly earnings of each employé.	Percentage of men.	Percent- age of women.	Percentage of children and youth.	Remarks.
Flax and linen goods, .	\$234	35	45	20	Nearly two-thirds women and children.
Food preparations, Furniture,	423 435	81 92	16 6	3 2	More than four-fifths men.  More than nine-tenths men.
Glass,	416 357	87 97	7 3	6 -	More than four-fifths men. Nearly all men.
Hair work,	270	18	82	_	More than four-fifths wo-
Hose; rubber, linen, etc.,	282	36	40	24	men. Nearly two-thirds women and children.
Industries not specified,. Ink, mucilage, and paste,	405 488	67 90	30 6	3 4	Two-thirds men. Nine-tenths men.
lvory, bone, and horn goods,	329	80	16	4	Four-fifths men.
Jewelry burnishing and lapidary work,	480	88	6	6	Nearly nine-tenths men.
Leather,	430 425	97 99	2 -	1 1	Nearly all men. Nearly all men.
tilled,	471 249	99.8 99	=	.2	Nearly all men. Nearly all men.
Machines and machinery, Metals and metallic goods, Mixed textiles,	484 422 337	97 88 49	1 9 45	2 3 6	Nearly all men. Nearly nine-tenths men. Majority women and chil-
Models and patterns, . Musical instruments and	462	98.2	1	.8	dren. Nearly all men.
materials,	581	97.1	2	.9	Nearly all men.
Oils and illuminating fluids,	408	83	15	2	More than four-fifths men.
Paints, colors, and chemicals,	527	93	6	1	More than nine-tenths
Paper,	340	46.2	53	.8	men. Majority women and chil- dren.
Perfumes and toilet preparations,	381	72.1	27	.9	Nearly three-quarters men
Photographs and photo- graphic materials, Polishes and dressing, Printing and publishing,	371 462 510	64.1 65 72	35 34 <b>2</b> 5	.9 1 3	Nearly two thirds men. Nearly two thirds men. Nearly three-quarters men
Printing, dyeing, and bleaching,	340	66.3	33	.7	Two-thirds men.
Railroad construction, . Rubber and elastic goods,	429 327	98 41	2 56	3	Nearly all men. Majority women and chil- dren.
Salt,	128	100	-	-	All men.
appliances, Shipbuilding,	513 605	87 100	9	4 -	Nearly nine-tenths men.
Silk and silk goods, .	285	20	70	10	Four-fifths women and children.
Sporting goods,	279	23.6	76	.4	Four-fifths women and children.
Stone,	407	99.92	.04	.04	Nearly all men.

# EMPLOYÉS: MEN, WOMEN, CHILDREN, AND YOUTH — BY INDUSTRIES — Concluded.

INDUSTRIES.	Average yearly earnings of each employé.	Percentage of men.	Percent- age of women.	Percent- age of children and youth.	Remarks.
Tallow, candles, soap, and grease,	\$446 416 309 503 455 396 299 290	93 70 59 97 67 89 52 40	3 28 30 3 31 7 38 49	4 2 11 - 2 4 10 11	More than nine-tenths men. Seven-tenths men. Majority men. Nearly all men. Two-thirds men. Nearly nine-tenths men. Majority men. Three-fifths women and children.

We next present a similar showing for thirty-two cities and towns, in each of which the value of manufactured goods exceeded \$3,000,000 yearly, the whole aggregating 70 + per cent of the total value of the State's manufactures:—

COUNTY OF BERKSHIRE.         \$318         52         36         12         Majority men.           North Adams,	chil-
Pittsfield,	chil-
Attleborough	chil-
Fall River,         261         48         40         12         Majority women and dren.           New Bedford,         346         66         28         6         Two-thirds men.           Taunton,         404         70         21         9         Seven-tenths men.           COUNTY OF ESSEX.         Beverly,         432         70         28         2         Seven tenths men.           Haverhill,         348         75.4         24         .6         Three-quarters men.           Lawrence,         325         42         52         6         Majority women and dren.           Lynn,         467         71.7         28         .3         More than seven-temen.           Newburyport,         268         59         37         4         Nearly all men.           Neally all men.         343         65         30         5         Nearly three-fifths men.           Country of Hampden.         286         48         39         13         Majority women and dren.           Holyoke,         309         49         43         8         Majority women and dren.	chil-
Taunton,	
Beverly,	
Haverhili,	
Lawrence,     .     325     42     52     6     Majority women and dren.       Lynn,     .     .     467     71.7     28     .3     More than seven-te men.       Newburyport,     .     .     268     59     37     4     Nearly three-fifths men.       Peabody,     .     .     .     343     65     30     5     Nearly all men.       Salem,     .     .     .     .     .     Nearly two-thirds men.       County of Hampden.     .     .     .     .     .       Chicopee,     .     .     .     .     .       Holyoke,     .     .     .     .     .       Majority women and dren.     .     .     .       Majority women and dren.     .     .	
Lynn,	nths
Newburyport,	
Peabody,	n.
County of Hampden. Chicopee, 286 48 39 13 Majority women and dren. Holyoke, 309 49 43 8 Majority women and	
Chicopee, 286 48 39 13 Majority women and dren.  Holyoke, 309 49 43 8 Majority women and	1.
Holyoke, 309 49 43 8 Majority women and	-1-11
Holyoke, 309 49 43 8 Majority women and	cnii-
dren.	chil-
Springfield, 397 70 27 3 Seven-tenths men.	
COUNTY OF MIDDLESEX.	
Cambridge,	
dren.	cmi-
Marlborough, 416 70 23 7 Seven-tenths men.	
Natick,         .         .         374         75         20         5         Three-quarters men.           Somerville,         .         434         95         3         2         Nearly all men.	
Waltham,	
Woburn, 387 88 9 3 Nearly nine-tenths me	n.
County of Norfolk. Weymouth, 438 88 11 1 Nearly nine-tenths me	n.
COUNTY OF PLYMOUTH. Brockton, 482 78.8 21	١.
COUNTY OF SUFFOLK,	
Boston, 417 67 31 2 More than two-thirds	
Chelsea, 414 68 30 ,2 More than two-thirds	nen.
COUNTY OF WORCESTER.	
Clinton,	
Milford	nen.
Spencer, 440 79 15 6 Nearly tour-fifths men	
Worcester, 414 80 17 3 Four-fifths men.	

The comparative profits and earnings in thirty-six cities and towns engaged in seven of the leading industries of the State are shown in the table which follows. The basis for similar showings for any industry in any city or town, or for comparison with the figures given in the Census of Massachusetts for 1875, can be obtained from the Census of Massachusetts for 1880, — the supplement to the Thirteenth Report of this bureau.

All the cities and towns engaged in these industries make a gross profit, but in many cases this gross profit is not equal to the sum of six per cent of the capital invested for

#### BOOTS AND SHOES.

	CITIES AND TOWNS.	Establishments.	Average number of employes.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
1 2 3 4 5 6	Haverhill, Lynn,	155 174 23 33 73 59	7,661 10,708 3,278 1,537 3,981 2,404	\$1,631,370 4,263,250 854,100 741,100 1,261,996 1,750,508	\$2,605,697 4,931,530 1,357,283 631,747 1,919,469 1,148,432	4,802,348	\$10,557,394 20,946,867 5,169,356 3,062,509 7,411,919 4,703,705	\$1,291,422 3,097,296 458,910 338,685 690,102 544,196

#### COTTON GOODS.

3	Fall River, Lawrence, Holyoke, Lowell, .		33 7 5 8	14,088 4,745 2,762 11,679	\$22,387,806 5,350,400 3,310,000 10,796,268	1,310,361 717,755	\$8,047,517 2,914,497 1,419,133 7,729,257	5,059,904 3,088,853	835,046 951,965
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#### LEATHER.

1	Lynn, .	:	23	768	\$910,100	\$408,618	\$1,657,763	\$2,309,272	\$242,891
2	Salem, .		52	910	1,167,050	463,454	3,487,973	4,209,004	257,577
3	Woburn,		23	1,442	1,454,789	586,865	3,156,697	4,260,521	516,959
4	Boston, .		103	1,212	1,502,000	513,249	2,897,424	3,881,156	470,483

#### MACHINES AND MACHINERY.

1 2 3 4	Taunton, Lowell, . Boston, . Worcester.		8 33 125 60	904 1,732 3,448 1,812		\$522,276 \$18,680 1,867,207 767,847	1,022,846 2,608,646	2,268,599 5,950,628	427,073 1,479,775
4	Worcester,	•	60	1,812	1,409,500	767,847	1,189,945	2,409,961	452,139

interest, and ten per cent of the value of product for expenses. The net loss thus indicated is not an actual loss, but simply shows that in certain cities and towns in the specified industries the interest and expenses as estimated must be in excess of the sums actually paid out for such purposes.

The comparatively large earnings shown in the woollen industry in the towns of Dedham and Millbury are probably due to the fact that in these towns a larger proportion of the operatives are males than in either of the other towns shown.

#### BOOTS AND SHOES.

Percentage of gross profit of value of product.	Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	Average yearly carnings of each employé.	
12.23	\$1,153,622	\$137,800	63 09	24.68	10.92	1.31	\$1,378	\$18 00	\$340	1
14.78	2,350,482	746,814	61.68	23.54	11 22	3.56	1,956	70 00	461	2
8.87	568,182	-109,272	64.87	26.26	10.99	-2.12	1,577	-33 00	414	3
11.05	350,717	-12,032	68.32	20.63	11 45	40	1,992	-8 00	411	4
9.31	816,912	-126,810	64.79	25.90	11 02	-1.71	1,862	-32 00	482	5
11.56	575,401	-31,205	64.02	24.42	12.23	67	1,957	-13 00	477	6

#### COTTON GOODS.

24.54	\$2,895,123	\$914,311	51.86	23 60	18.65	5.89	\$1,102	\$65 00	\$260	1
16.50	827,014	8,032	57.60	25.90	16.34	.16	1,068	2 00	276	2
30.81	507,485	444,480	45.95	23.24	16.42	14.39	1,118	161 00	259	3
26.00	2,082,365	1,648,441	53.88	20.12	14.51	11.49	1,228	141 00	247	4

#### LEATHER.

10.51	\$285,533	-\$42,642	71.79	17.70	12.36	-1.85	\$3,007	-\$56 00	\$532	1
6.11	490,923	-233,346	82.87	11.02	11.66	-5.55	4,625	-256 00	509	2
12.13	513,339	3,620	74.10	13.75	12.04	.09	2,955	3 00	407	3
12.12	478,236	-7,753	74.65	13.23	12.32	20	3,202	-6 00	423	4

#### MACHINES AND MACHINERY.

6.76	\$181,606	-\$93,052	53.36	39.88	13.86	-7.10	\$1,449	-\$103 00	\$579	1
18.82	296,506	130,567	45.08	36.10	13.07	5.75	1,310	75 00	473	2
24.86	870,063	609,712	43.75	31.39	14.62	10.24	1,726	177 00	542	3
18.75	325,566	126,573	49.38	31.87	13.50	5.25	1,330	70 00	424	4

# STATISTICS OF LABOR.

#### METALS AND METALLIC GOODS.

	CITIES AND TOWNS.	Establishments.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
1	Attleborough, Taunton, Cambridge, Boston, Worcester,	59	\$2,409	\$1,502,500	\$1,111,885	\$1,259,956	\$3,273,648	\$901,807
2		33	1,759	1,722,650	755,453	1,750,867	2,864,313	357,993
3		51	764	541,850	315,546	777,696	1,272,020	178,778
4		458	5,066	4,544,713	2,295,367	4,446,827	8,366,748	1,624,554
5		82	3,780	2,682,085	1,478,080	3,895,208	6,247,376	874,088
				PAI	PER.			
1	Lee,	8	553	\$896,000	\$218,506	2,904,075	\$1,370,344	\$218,393
2	Holyoke, .	19	2,535	3,500,979	805,074		4,808,447	1,099,298
3	Springfield, .	8	703	576,500	192,382		1,676,974	194,715
4	Fitchburg, .	3	241	580,000	101,328		1,068,750	325,570

#### WOOLLEN GOODS.

1 2 3 4 5 6 7 8 9	North Adams, Pittsfield, Lawrence, Lowell, Dedham, Blackstone, Millbury, Uxbridge, Worcester,	3 9 3 7 3 5 5 6 10	632 1,433 2,797 1,707 629 509 555 541 710	3,050,000 2,018,010 1,278,500 540,000 430,000 590,000	460,525 896,855 460,836 257,294 146,922 267,832 180,711	1,562,128 2,160,031 1,920,419 601,043 651,781 716,433 676,345	2,656,694 3,823,380 3,326,347 1,143,227 1,025,511 1,172,520 1,078,998	634,041 766,494 945,092
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#### METALS AND METALLIC GOODS.

Percentage of gross profit of value of product.	Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employe.	Average yearly earnings of each employé.			
27.52 12.49 14.05 19.41 13.99	\$417,515 389,790 159,713 1,109,358 785,663	\$484,292 —31,797 19,065 515,196 88,425	38,49 61.13 61.14 53.15 62.35	33.97 26.38 24.81 27.44 23.66	12.75 13.60 12.55 13.25 12.57	14.79 -1.11 1.50 6.16 1.42	\$1,359 1,628 1,665 1,652 1,653	\$201 00 —18 00 25 00 102 00 23 00	\$461 429 413 453 391	1 2 3 4 5		
	PAPER.											
15 94 22.87 11.61 30.46	\$190,794 690,904 202,287 141,675	\$27,599 408,394 -7,572 183,895	68.12 60.39 76.92 60.06	15.94 16.74 11.47 9.48	13.92 14.36 12.06 13.25	2.02 8.51 —.45 17.21	\$2,478 1,897 2,385 4,435	\$50 00 161 00 —11 00 763 00	\$395 318 274 420	1 2 3 4		
			WO	OLLE	N GC	OODS.						
33.66 23.86 20.04 28.41 24.91 22.11 16.05 20.56 16.67	\$191,100 364,369 565,338 463,715 191,032 134,951 143,052 143,300 149,592	\$339,185 269,672 201,156 491,377 93,858 91,857 45,203 78,642 63,775	53.68 58.80 56 50 57.73 52 59 63.56 61.10 62.69 64.85	12.66 17.34 23.46 13.86 22.50 14.33 22.85 16.75 18.48	12.13 13.71 14.78 13.64 16.70 13.15 12.20 13.28 11.68	21.53 10.15 5.26 14.77 8.21 8.96 3.85 7.28 4.99	\$2,492 1,854 1,367 1,949 1,818 2,015 2,113 1,994 1,803	\$537 00 188 00 72 00 288 00 149 00 180 00 81 00 146 00 90 00	\$315 321 321 270 409 289 483 334 333	1 2 3 4 5 6 7 8 9		

For purposes of comparison of profits and earnings in 1875 and 1880 we supply the following presentation, which gives the facts for the State, the city of Boston, and for the State not including the city of Boston. All the values used from the census of 1875 are on the currency basis, gold in

THE STATE.

YEARS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.					
1880, .	352,255	\$303,806,185	\$128,315,362	\$386,972,655	\$631,135,284	\$115,847,267					
1875, .	308,963	282,683,718	146,159,826	294,963,575	592,331,962	151,208,561					
			BOSTO	N.							
1880, .	56,813	\$42,750,134	\$23,715,140	\$77,586,607	\$123,366,137	\$22,064,390					
1875, .	49,656	55,201,960	30,754,444	60,631,112	135,931,504	44,545,948					
THE STATE, NOT INCLUDING BOSTON.											
1880, .	295,442	\$261,056,051	\$104,600,222	\$309,386,048	\$507,769,147	\$93,782,877					
1875, .	259,307	227,481,758	115,405,382	234,332,463	456,400,458	106,662,613					

that year being at 1.12. To bring the values and averages for 1875 into exact comparison with those for 1880, they should be uniformly reduced 12 per cent, or about one-eighth. This must be borne in mind in the consideration of the remaining tables in this Part.

#### THE STATE.

YEAR	ts.	Percentage of gross profit of value of product.	Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per em- ployé.	Average yearly earnings of each employé.	
1880,		18.35	\$81,341,900	\$34,505,367	61 32	20.33	12.88	5.47	\$1,792	98	364	
1875,		25.52	76,194,219	75,014,342	49.80	24.68	12.86	12.66	1,917	242	473	
			1		BOSTO	N.	1		1			
1880,	٠	17.88	\$14,901,622	\$7,162,768	62.89	19.23	12.08	5.80	\$2,171	126	417	
1875,		32.77	16,905,268	27,640,680	44 60	22.63	12.44	20.33	2,737	556	619	
	THE STATE, NOT INCLUDING BOSTON.											
1880,		18.46	\$66,440,278	\$27,342,599	60.94	20,60	13.08	5.38	\$1,719	93	354	
1875,		23 37	59,288,951	47,373,662	51.34	25.29	12.99	10.38	1,760	183	445	

An examination of the tables shows a falling off in the percentage of gross profit in 1880 as compared with 1875. In the State this falling off is 7.17 per cent; in Boston, 14.89 per cent; in the State, excluding Boston, 4.91 per cent. In the State, in 1880, the percentage of stock used had advanced 11.52 per cent; wages had been cut down 4.35 per cent; expenses had increased  $\frac{2}{100}$  per cent, and net profit had fallen off 7.19 per cent. In other words, stock used cost 11.52 per cent more in 1880 than in 1875. To counterbalance this, wages were cut down 4.35 per cent, and the manufacturers lost 7.19 per cent, or 11.54 per cent.

					-		W-100 - TOP
	Years.	Average number of employes.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
Pittsfield,	1880	2,247	\$2,465,015	\$725,826	\$2,644,584	\$4,343,655	\$973,245
	1875	2,066	2,413,780	815,946	1,978,091	4,073,672	1,279,635
Attleborough, .	1880	3,398	2,862,390	1,415,666	1,993,069	4,346,309	937,574
	1875	1,281	1,880,300	727,032	742,579	3,485,018	2,015,407
Fall River,	1880	16,488	24,252,586	4,312,105	10,014,981	18,978,776	4,651,690
	1875	16,827	23,494,471	5,988,224	10,672,145	24,668,505	8,008,136
New Bedford, .	1880 1875	5,507 8,120	7,143,507 6,522,510	1,907,773 3,748,923	5,256,269 6,297,617	8,880,384 10,656,262	$\substack{1,716,342\\609,722}$
Taunton,	1880	5,163	4,324,134	2,090,690	4,292,917	7,663,656	1,280,049
	1875	3,593	4,986,834	2,588,864	2,127,924	7,255,923	2,539,135
Beverly,	1880	1,713	638,365	740,431	2,211,895	3,333,056	380,730
	1875	1,334	339,800	572,339	921,580	1,820,757	326,838
Haverhill,	1880	8,145	1,919,020	2,839,715	7,347,561	11,755,294	1,568,018
	1875	3,716	2,234,237	1,980,145	5,891,630	10,635,828	2,764,053
Lawrence,	1880	13,014	14,319,477	4,233,771	10,744,461	19,332,934	4,354,702
	1875	13,113	10,559,119	5,137,542	10,606,551	19,757,120	4,013,027
Lynn,	1880	12,446	5,88 <b>2,35</b> 0	5,823,572	15,551,938	25,216,778	3,841,268
	1875	10,859	5,19 <b>7,</b> 095	5,297,435	10,250,951	21,011,427	5,463,041
Newburyport, .	1880	2,901	1,619,550	779,832	1,859,207	3,225,382	586,343
	1875	2,777	2,059,250	1,111,355	2,316,029	4,693,185	1,265,801
Peabody,	1880	1,195	1,063,670	543,453	2,289,254	4,268,344	1,435,637
	1875	1,112	1,336,295	617,961	2,478,513	4,620,851	1,524,377
Salem,	1880	4,367	4,147,400	1,498,203	5,780,379	8,440,350	1,161,768
	1875	4,877	4,230,008	2,064,727	4,904,248	8,512,693	1,543,718
Chicopee,	1880 1875	3,411 3,521	4,141,650 2,051,673	98 <b>6</b> ,533 1,570,965		4,222,015 4,035,040	926,433 123,157
Holyoke,	1880 1875	8,485 6,447	9,022,914 6,868,200	2,621,985 2,440,576		12,361,470 8,788,306	2,771,419 2,318,273

If we deduct the increase in expenses,  $\frac{2}{100}$  per cent, we secure 11.52 per cent as the net loss to employers and employes. Boston's stock cost 18.29 per cent more in 1880 than in 1875; of this the employes bore 3.40 per cent, the employers 14.53 per cent, while  $\frac{36}{100}$  per cent was gained on expenses. The State showing, with Boston excluded, can be analyzed in a similar manner. The results are quite near those for the State.

To show how this readjustment has taken place in our leading manufacturing cities and towns, we supply the following comparative table for 1875 and 1880, for thirty places:—

Percentage of gross profit of value of product.	Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly earn- ings of each em- ployé.
22.40	\$582,266	\$390,979	60 S9	16.71	13.40	9.00	\$1,933	\$174 00	\$323
31.41	552,194	727,441	48.56	20.03	13.55	17.86	1,972	352 00	395
21.57	606,374	331,200	45.86	32.57	13 95	7.62	$\frac{1,279}{2,721}$	97 00	416
57.83	461,320	1,554,087	21.31	20.86	13.24	44.59		1,213 00	567
24.50	3,353,033	1,298,657	52.77	22.73	17.66	6.84	1,151	78 00	261
32.46	3,876,519	4,131,617	43.26	24.28	15.71	16.75	1,466	246 00	356
19.32	1,316,649	399,693	59.19	21.49	14.82	4.50	1,612	72 00	346
5.72	1,456,977	—847,255	59.10	35.18	13.67	7.95	1,312	—104 00	462
16.70	1,025,814	254,235	56.02	27.28	13.38	$\frac{3.32}{20.87}$	1,484	49 00	404
34.99	1,024,802	1,514,333	29.33	35.68	14.12		2,019	421 00	721
11.42	371,608	9,122	$66.36 \\ 50.62$	22.22	11.15	.27	1,945	5 32	432
17.95	202,406	124,432		31.43	11.11	6.84	1,364	93 00	429
13.33 25.98	1,290,671 1,197,637	$277,347 \\ 1,566,416$	$62.51 \\ 55.40$	$24.16 \\ 18.62$	$10.98 \\ 11.26$	2.35 14.72	1,443 2,862	$\begin{array}{c} 34 \ 00 \\ 422 \ 00 \end{array}$	348 533
22.52	2,792,462	1,562,240	55.58	21.90	14.44	8.08	1,485	120 00	325
20.31	2,609,259	1,403,768	53.69	26.00	13.20	7.11	1,507	107 00	392
15.23	2,874,619	966,649	61.67	$23.10 \\ 25.21$	11.40	3.83	2,026	77 00	468
26.00	2,412,768	3,050,273	48.79		11.48	14.52	1,935	281 00	488
18.17 26.97	419,711 592,874	166,632 672,927	57.65 49.35	$24.18 \\ 23.68$	13.01 12.63	5.16 14.34	1,111 1,690	$\begin{array}{cc} 57 & 00 \\ 242 & 00 \end{array}$	268 400
33.63	490,655	944,982	53.64	12.73	11.49	22 14	3,571	790 00	454
32.98	542,263	982,114	53.64	13.38	11.73	21.25	4,155	883 00	556
13.76	1,092,879	68,889	68.49	17.75	12.95	.81	1,932	15 00	343
18.13	1,105,070	438,648	57.61	24.26	12.98	5.15	1,745	90 00	423
21.94 3.05	670,701 526,604	255,732 —403,447	54.69 58.02	23.37 38.93	15.88 13.05		1,237 1,146	$-115 \begin{array}{c} 74 & 00 \\ -115 & 00 \end{array}$	289 446
22.42	1,777,522	993,897	56.37	21.21	14.38	8.04	1,456	117 00	309
26.37	1,290,923	1,027,350	45.85	27.78	14.68	11.69	1,363	159 00	379

		Years.	Average number of employés.	CapitaI invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profits.
Springfield,		1880 1875	7,152 6,927	\$8,761,435 6,273,222	\$2,842,664 3,840,883	\$7,685,390 5,553,209	\$12,595,997 12,483,010	2,067,943 3,108,918
Cambridge,	•	1880 1875	7,886 6,953	6,418,099 <b>7,</b> 208,054	3,414,214 3,768,804	19,637,881 9,027,568	26,124,023 16,837,412	3,071,928 4,041,040
Lowell, .		1880 1875	20,572 18,311	19,021,450 18,253,831	5,954,879 6,648,744	15,739,027 15,025,639	28,656,196 29,725,539	6,962,290 8,05 <b>1,</b> 156
Natick, .		1880 1875	1,994 1,068	1,013,550 494,600	747,524 606,069	2,415,182 1,699,405	3,595,749 2,736,973	433,043 431,499
Somerville,		1880 1875	953 1,991	1,482,795 2,027,587	414,508 1,151,057	4,442,692 6,061,655	5,447,035 7,740,831	589,835 528,119
Waltham, .		1880 1875	3,171 2,500	2,601,850 2,617,330	1,345,372 1,268,875	1,599,432 1,173,355	3,447,646 2,620,788	502,842 178,558
Woburn, .		1880 1875	2,205 2,226	1,877,389 1,719,566	854,260 1,018,440	3,863,823 2,841,964	5,556,396 4,343,740	838,313 483,336
Weymouth,		1880 1875	2,843 2,354	1,428,230 1,417,075	1,244,786 1,085,429	2,616,886 2,931,496	4,556,927 4,809,152	695,255 792,227
Brockton, .		1880 1875	4,725 3,613	1,663,716 $1,249,680$	2, <b>2</b> 79,934 1,969,663	5,433,333 3,578,351	8,750,992 6,492,087	1,037,725 944,073
Boston, .		1880 1875	56,813 49,656	42,750,134 55,201,960	23,715,140 30,754,444	77,586,607 60,631,112	123,366,137 135,931,504	22,064,390 44,545,948
Chelsea, .		1880 1875	1,630 1,881	2,008,150 2,391,442	675,478 993,168	2,274,694 2,657,836	3,469,616 4,825,252	519,444 1,174,248
Clinton, .		1880 1875	2,674 2,238	2,233,447 2,430,347	857,802 1,018,536	1,643,581 1,014,860	3,310,216 4,048,294	808,833 2,014,898
Fitchburg,	٠	1880 1875	2,283 2,626	2,527,451 3,564,680	997,270 1,367,831	2,633,898 2,709,734	4,597,578 5,827,391	966,410 1,749,826
Milford, .		1880 1875	2,431 2,932	1,327,600 1,330,696	936,166 1,243,725		3,541,561 4,199,986	443,538 603,010
Spencer, .		1880 1875	1,757 1,093	930,340 822,375	773,477 542,270	2,105,277 1,861,796	3,291,373 2,935,573	412,619 531,507
Worcester,		1880 1875	14,332 10,770	10,101,904 11,218,165	5,932,921 5,901,745	15,021,324 11,721,738	24,758,457 23,496,767	3,804,212 5,873,284

Percentage of gross profit of value of product.	Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	Average yearly earn- ings of each em- ployé.
$16.42 \\ 24.91$	\$1,785,285	\$282,658	61.01	22.57	14.17	2.25	\$1,761	\$40 00	\$397
	1,624,694	1,484,224	44.33	30.77	13.01	11.89	1,802	214 00	554
$\frac{11.75}{24.00}$	2,997,488	74,440	75.18	13.07	11.47	.28	3,312	9 43	432
	2,116,224	1,924,816	53.62	22.38	12.56	11.44	2,422	277 00	542
$24.29 \\ 27.08$	4,006,907	2,955,383	54 92	20.79	13.98	10.31	1,393	143 00	289
	4,067,784	3,983,372	50 <b>.5</b> 5	22.37	13.68	13.40	1,623	218 00	363
12.04	420,388	12,655	67.17	20.79	11.69	.35	1,803	6 34	374
15.76	303,373	128,126	62.09	22.15	11.08	4.68	2,562	120 00	567
10.83	633,671	-43,836	81.56	7.61	11.63	80	5,715	-46 00	434
6.82	895,738	-367,619	78.31	14.87	11.57	1.75	3,888	-185 00	578
14.59 6 81	500,876 419,119	1,966 240,561	46.39 44.77	39.02 48.42	14.53 15.99	9.18	1,087 1,048	-96 00	424 508
15.08	668,283	170,030	69.54	15.38	12.02	3.06	2,519	77 00	387
11.12	537,548	54,212	65.43	23.45	12.37	—1.25	1,951	24 00	458
15.25	541,387	153,868	57.43	27.32	11.88	3.37	1,603	54 00	438
16.47	565,940	226,287	60.96	22.57	11.77	4.70	2,043	96 00	461
11.85	974,922	62,803	62,09	26.06	11.14	.71	1,852	13 00	482
14.54	724,189	219,884	55.12	30.34	11.16	3.38	1,797	61 00	545
$\frac{17.88}{32.77}$	14,901,622	7,162,768	62.89	19.23	12.08	5.80	2,171	126 00	417
	16,905,268	27,640,680	44.60	22.63	12.44	20.33	2,737	556 00	619
$\frac{14.97}{24.33}$	467,451	51,993	65.56	19.47	13.47	1.50	2,129	32 00	414
	626,012	548,236	55.08	20.59	12.97	11.36	2,565	292 00	528
$24.43 \\ 49.77$	465,028 <b>5</b> 50,650	343,805 1,464,248	49.65 25.07	25.92 25.16	14.05 13.60	10.38 36.17	1,237 1,809	128 00 654 00	$\frac{320}{455}$
$\frac{21.01}{30.02}$	611,405	355,005	57.29	21.70	13.29	7.72	2,013	155 00	436
	796,608	953,218	46.50	23.48	13.67	16.35	2,219	363 00	521
$12.52 \\ 14.35$	433,812 499,840	9,726 103,170	61.04 56.03	26.44 29.62	12.25 11.90	.27 2.45	1,456 1,432	4 00 35 00	$\frac{385}{424}$
12.53	384,958	27,661	63.97	23.50	11.69	.84	1,873	15 00	440
18.11	342,900	188,607	63.42	18.47	11.68	6.43	2,686	173 00	496
15.36	3,081,960	722,252	60.67	23 97	12 45	2.91	1,727	50 00	414
24.99	3,022,767	2,850,517	49.89	25.12	12.86	12.13	2,182	265 00	548



# PART IV.

# EARLY FACTORY LABOR IN NEW ENGLAND.



## PART IV.

## EARLY FACTORY LABOR IN NEW ENGLAND.

The life of a people or of a class is best illustrated by its domestic scenes, or by character sketches of the men and women who form a part of it. The historian is a species of mental photographer; he can present only views of the life and times he attempts to portray. He can no more give the whole history of events than the artist or photographer can in detail bring a whole city into his picture. And so, in this brief record of a life that is past, I can give you but a few views of that long-ago faded landscape, — taken on the spot.

When I look back into the factory life of forty or forty-five years ago, I do not see what is called "a class" of young men and women going to and from their daily work, like so many ants that cannot be distinguished one from another,—I see them as individuals, with personalities of their own. This one has about her the atmosphere of her early home. That one is impelled by a strong and noble purpose. The other,—what she is, has been an influence for good to me and to all womankind.

Yet they were a class of factory operatives, and were spoken of (as the same class is spoken of now) as a set of persons who earned their daily bread, whose condition was fixed, and who must continue to spin and to weave to the end of their natural existence. Nothing but this was expected of them, and they were not supposed to be capable

of social or mental improvement. That they could be educated and developed into something more than mere work-people, was an idea that had not yet entered the public mind. So little does one class of persons really know about the thoughts and aspirations of another. It was the good fortune of these early mill-girls to teach the people that this sort of labor is not degrading; that the operative is not only "capable of virtue," but also capable of self-cultivation.

In what follows, I shall confine myself to a description of factory life in Lowell, Massachusetts, from 1832 to 1848, since, with that phase of Early Factory Labor in New England, I am the most familiar, — because I was a part of it.

In 1832, Lowell was little more than a factory village. Five "corporations" were started, and the cotton mills belonging to them were building. Help was in great demand and stories were told all over the country of the new factory place, and the high wages that were offered to all classes of work-people; stories that reached the ears of mechanics' and farmers' sons and gave new life to lonely and dependent women in distant towns and farm-houses. Into this Yankee El Dorado these needy people began to pour by the various modes of travel known to those slow old days. The stagecoach and the canal-boat came every day, always filled with new recruits for the army of useful people. The mechanic and machinist came, each with his home-made chest of tools and his wife and little ones. The widow came with her little flock and her scanty housekeeping goods to open a boarding-house or variety store, and so provided a home for her fatherless children. Troops of young girls came from different parts of New England, and from Canada, and men were employed to collect them at so much a head, and deliver them at the factories.

Some of these were daughters of professional men or teachers, whose mothers, left widows, were struggling to maintain the younger children. A few were the daughters of persons in reduced circumstances, who had left home "on a visit" to send their wages surreptitiously in aid of the family purse. And some were the granddaughters of patriots who had fought at Bunker Hill, and had lost the family

means in the war for independence. There were others who seemed to have mysterious antecedents, and to be hiding from something; and strange and distinguished looking men and women sometimes came to call upon them. Many farmers' daughters came to earn money to complete their wedding outfit, or buy the bride's share of housekeeping articles.

A very curious sight these country girls presented to young eyes accustomed to a more modern style of things. When the large covered baggage wagon arrived in front of a "block on the corporation" they would descend from it, dressed in various and outlandish fashions (some of the dresses, perhaps, having served for best during two generations) and with their arms brimful of bandboxes containing all their worldly goods. These country girls, as they were called, had queer names, which added to the singularity of their appearance. Samantha, Triphena, Plumy, Kezia, Aseneth, Elgardy, Leafy, Ruhamah, Lovey and Florilla were among them. They soon learned the ways of the new place to which they had come, and after paying for their transportation they used their earnings to re-dress themselves, and in a little while they were as stylish as the rest. Many of them were of good New England blood, and blood tells even in factory people.

At the time the Lowell cotton mills were started the caste of the factory girl was the lowest among the employments of women. In England and in France, particularly, great injustice had been done to her real character. She was represented as subjected to influences that must destroy her purity and self-respect. In the eyes of her overseer she was but a brute, a slave, to be beaten, pinched and pushed about. It was to overcome this prejudice that such high wages had been offered to women that they might be induced to become mill-girls, in spite of the opprobrium that still clung to this degrading occupation. At first only a few came; others followed, and in a short time the prejudice against factory labor wore away, and the Lowell mills became filled with blooming and energetic New England women. They were naturally intelligent, had mother wit, and they fell easily into the ways of their new life. They soon began to

associate with those who formed the community in which they had come to live, and were invited to their houses. They went to the same church, and sometimes, perhaps, married into some of the best families. Or, if they returned to their secluded homes again, instead of being looked down upon as "factory girls," by the squire or the lawyer's family, they were more often welcomed, coming from the metropolis, bringing new fashions, new books and new ideas with them.

The early mill-girls were of different ages. Some were not over ten years old; a few were in middle life, but the majority were between the ages of sixteen and twenty-five. The very young girls were called "doffers." They "doffed," or took off, the full bobbins from the spinning-frames, and replaced them with empty ones. These mites worked about fifteen minutes every hour and the rest of the time was their own. When the overseer was kind they were allowed to read, knit, or go outside the mill-yard to play. They were paid two dollars a week. The working hours of all the girls extended from five o'clock in the morning until seven in the evening, with one half-hour each, for breakfast and dinner. Even the doffers were forced to be on duty nearly fourteen hours a day. This was the greatest hardship in the lives of these children. Several years later a ten-hour law was passed, but not until long after some of these little doffers were old enough to appear before the legislative committee on the subject, and plead, by their presence, for a reduction of the hours of labor.\*

Those of the mill-girls who had homes generally worked from eight to ten months in the year; the rest of the time was spent with parents or friends. A few taught school during the summer months. Their life in the factory was made pleasant to them. In those days there was no need of advocating the doctrine of the proper relation between employer and employed. Help was too valuable to be ill-treated. If these early agents, or overseers, had been disposed to exercise undue authority, the moral strength of the

<sup>\*</sup> In 1847, or about that date, on invitation of William Schouler, a member of the legislature from Lowell, several mill-girls went before the Legislative Committee on the Hours of Labor, then sitting at the State House, to represent the interests of the Lowell operatives on this question.

operatives, and the fact that so many of them were women, would have prevented it. A certain agent of one of the first corporations in Lowell (an old sea captain), said to one of his boarding-house keepers: "I should like to rule my help as I used to rule my sailors, but so many of them are women I do not dare to do it."

Except in rare instances, the rights of the mill-girls were secure. They were subject to no extortion, and if they did extra work they were always paid in full. Their own account of labor done by the piece was always accepted. They kept the figures, and were paid accordingly. Though their hours of labor were long, yet they were not overworked. They were obliged to tend no more looms and frames than they could easily take care of, and they had plenty of time to sit and rest. I have known a girl to sit twenty or thirty minutes at a time. They were not driven. They took their work-a-day life easy. They were treated with consideration by their employers, and there was a feeling of respectful equality between them. The most favored of the girls were sometimes invited to the houses of the dignitaries of the mills, and thus the line of social division was not rigidly maintained.

The agents and overseers were usually married men, with families of growing sons and daughters. They were members, and, sometimes, deacons of the church, and teachers in the same Sunday school with the girls employed under them. They were generally men of moral and temperate habits, and exercised a good influence over the help. feeling that the agents and overseers took an interest in their welfare caused the girls, in turn, to feel an interest in the work for which their employers were responsible. The conscientious among them took as much pride in spinning a smooth thread, drawing in a perfect web, or in making good cloth, as they would have done if the material had been for their own wearing. And thus was practised, long before it was preached, that principle of true political economy, the just relation, the mutual interest that ought to exist between employers and employed.

At first the mill-girls had but small chance to acquire book learning. But evening schools were soon established,

and they were well filled with those who desired to continue their scant education, or supplement what they had learned in the village school or academy. Here might often be seen a little girl of ten puzzling over her sums in Colburn's Arithmetic, and at her side another "girl" of fifty poring over her lesson in Pierpont's National Reader. In 1836 or thereabouts, a law was made by several corporations which compelled every child under fourteen years of age, to go to school three months in the year. And then the little doffers (and I was one of them) had another chance to nibble at the root of knowledge.

Some of these evening schools were devoted entirely to one particular study. There was a geography school in which the lessons were repeated in unison in a monotonous, sing-song tone. There was also a school where those who fancied they had thoughts were taught by Newman's Rhetoric to express them in writing. In this school the relative position of the subject and the predicate in a sentence was not always well taught by the master; but never to mix a metaphor or to confuse a simile was a lesson he firmly fixed in the minds of his pupils.

Life in the boarding-houses was very agreeable. These houses belonged to the corporation, and were usually kept by widows (mothers of some of the mill-girls), who were often the friends and advisers of their boarders. Each house was a village or community of itself. There fifty or sixty young women from different parts of New England met and lived together. When not at their work, by natural selection they sat in groups in their chambers, or in a corner of the large dining-room, busy at some agreeable employment. They wrote letters, read, studied, or sewed, for, as a rule, they were their own seamstresses and dressmakers.

These boarding-houses were considered so attractive that strangers, by invitation, often came to look in upon them, and see for themselves how the mill-girls lived. Dickens, in his American Notes, speaks with surprise of their homelife. He says, "There is a piano in a great many of the boarding-houses, and nearly all the young ladies subscribe to circulating libraries." There was a certain class

feeling among these households; any advantage secured to one of the number was usually shared by others belonging to her set or group. Books were exchanged; letters from home were read, and "pieces," intended for the Improvement Circle were presented for friendly criticism. They stood by each other in the mills. When one wanted to be absent half a day, two or three others would tend an extra loom or frame apiece, so that the absent one might not lose her pay. At this time the mule and spinning-jenny had not been introduced, and two or three looms, or spinning-frames, were as much as one girl was required to tend. More than that was considered "double work."

The society of one another was of great advantage to these girls. They discussed the books they read; debated religious and social questions; compared their thoughts and experiences, and advised and helped one another. And so their mental growth went on and they soon became educated far beyond what their mothers or their grandmothers could have been. It may be well to mention here that there were a few of the mill-girls, who came to Lowell solely on account of the social or literary advantages to be found there. They lived in secluded parts of New England, where books were scarce, and there was no intelligent society. They had comfortable homes, and did not, perhaps, need the money they would earn, but they longed to see

"This wonderful city of spindles and looms, And thousands of factory folks."

And the fame of the circulating libraries that were soon opened drew them and kept them there, when no other inducement would have been sufficient. I knew one who spent her winters in Lowell for this very purpose. She was addicted to novel-reading, and read from two to four volumes a week. While she was at her work in the mill, the children of the family where she boarded were allowed to read the books. It was as good as a fortune to them. For six and a quarter cents a week the novels of Richardson, Madame D'Arblay, Fielding, and Smollett could be devoured by four hungry readers.

The early mill-girls were omnivorous readers of the few

magazines and newspapers. From an article on this phase of the subject in the Offering - "Our Household," I am able to quote a sketch of one factory boarding-house inte-The author said, - "In our house there are eleven boarders, and in all thirteen members of the family. I will class them according to their religious tenets as follows: Calvinist, Baptist, Unitarian, Congregational, Catholic, Episcopalian, and Mormonite, one each; Universalist and Methodist, two each; Christian Baptist, three. Their reading is from the following sources: - They receive regularly tifteen newspapers and periodicals. These are, the Boston Daily Times, the Herald of Freedom, the Signs of the Times and the Christian Herald, two copies each; the Christian Register, Vox Populi, Literary Souvenir, Boston Pilot, Young Catholic's Friend, Star of Bethlehem and the Lowell Offering, three copies each. A magazine [perhaps the Dial one copy. We also borrow regularly the Non-Resistant, the Liberator, the Ladies' Book, the Ladies' Pearl and the Ladies' Companion. We have also in the house what perhaps cannot be found anywhere else in the city of Lowell, - a Mormon Bible."

It is well to consider, for a moment, some of the characteristics of the early mill-girls. We have seen that they were necessarily industrious. They were also frugal and saving. It was their custom the first of every month, after paying their board bill (\$1.25 a week), to put their wages in the savings bank. There the money stayed, on interest, until they withdrew it, to carry home or to use for a special purpose. In 1843 over one-half of the depositors in the Lowell Institution for Savings were mill-girls, and over one-third of the whole sum deposited belonged to them, — in round numbers, \$101,992. It is easy to see how much good such a sum as this would do in a rural community where money, as a means of exchange, had been scarce. Into the barren homes many of them had left, it went like a quiet stream, carrying with it beauty and refreshment. The mortgage was lifted from the homestead; the farmhouse was painted; the barn rebuilt; modern improvements were introduced into the mother's kitchen, and books and newspapers began to ornament the sitting-room table.

Young men and women who had spent their two or three years of probation in the Lowell Mills, often returned to the old place, bought land, built their modest houses, and became new and prosperous heads of families. Some of the mill-girls helped maintain widowed mothers, or drunken, incompetent, or invalid fathers. Many of them educated the younger children of the family and young men were sent to college with the money furnished by the untiring industry of their women relatives.

The most prevailing incentive to labor was to secure the means of education for some male member of the family. To make a gentleman of a brother or a son, to give him a college education, was the dominant thought in the minds of a great many of the better class of mill-girls. I have known more than one to give every cent of her wages, month after month, to her brother, that he might get the education necessary to enter some profession. I have known a mother to work years in this way for her boy. I have known women to educate young men by their earnings, who were not sons or relatives. There are many men now living who were helped to an education by the wages of the early mill-girls.

It is well to digress here a little, and speak of the influence the possession of money had on the characters of some of these women. We can hardly realize what a change the cotton factory made in the status of the working women. Hitherto woman had always been a money saving rather than a money earning, member of the community. Her labor could command but small return. If she worked out as servant, or "help," her wages were from 50 cents to \$1.00 a week; or, if she went from house to house by the day to spin and weave, or do tailoress work, she could get but 75 cents a week and her meals. As teacher, her services were not in demand, and the arts, the professions, and even the trades and industries, were nearly all closed to her.

As late as 1840 there were only seven vocations outside the home into which the women of New England had entered.\* At this time woman had no property rights. A

<sup>\*</sup> According to the Census of 1880 the women of Massachusetts are now employed in 284 branches of industry, including the arts and professions.

widow could be left without her share of her husband's (or the family) property, an "incumbrance" to his estate. A father could make his will without reference to his daughter's share of the inheritance. He usually left her a home on the farm as long as she remained single. A woman was not supposed to be capable of spending her own, or of using other people's money. In Massachusetts, before 1840, a woman could not, legally, be treasurer of her own sewing society, unless some man were responsible for her.

The law took no cognizance of woman as a money-spender. She was a ward, an appendage, a relict. Thus it happened, that if a woman did not choose to marry, or, when left a widow, to re-marry, she had no choice but to enter one of the few employments open to her, or to become a burden on the charity of some relative.

In almost every New England home could be found one or more of these women sitting "solitary" in the family; sometimes welcome, more often unwelcome; leading joyless and, in many instances, unsatisfactory lives. The cotton factory was a great opening to these lonely and dependent women. From a condition of almost pauperism they were placed at once above want. They could earn money and spend it as they pleased. They could gratify their tastes and desires without restraint and without rendering an account to anybody.

At last they had found a place in the universe, and were no longer obliged to finish out their faded lives a burden to their male relatives. Even the *time* of these women was their own, on Sundays, and in the evening, after the day's work was done. For the first time in this country the labor of woman, as a class, had a money value. She had become not only an earner and producer, but also a spender of money; a recognized factor in the political economy of her time.

The history of Lowell gives a good illustration of the influence of women, as an independent class, upon the growth of a town or a community.

As early as 1836, ten years after its incorporation, Lowell began to show what the early mill-girls and boys could do

towards the material prosperity of a great city. It numbered over 17,000 inhabitants, — an increase of over 15,000 during that time.

The old Middlesex Canal, opened in 1797, had long since ceased to accommodate the growing traffic. The stage-coach could not fetch and carry fast enough, and, in 1835, the Boston and Lowell Railroad, the first enterprise of the kind in the United States, went into operation. Churches and schoolhouses were building, and the new-made city showed unmistakable signs of becoming, what it has since been called, the "Manchester of America." But the money of the operatives alone could not have so increased the growth and social importance of a city or a locality. It was the result, as well, of the successful operation of the early factory system, managed by men who were wise enough to consider the physical, moral, and mental needs of those who were the source of their wealth.

The early mill-girls were religious by nature and by Puritan inheritance. On entering the mill, each one was obliged to sign a "regulation paper," which required her to attend regularly some place of public worship. They were of many creeds and beliefs. In one boarding-house, that I knew, there were girls belonging to eight different religious sects.

In 1843, there were in Lowell, fourteen regularly organized religious societies. Ten of these constituted a Sabbath School Union, which consisted of over five thousand scholars and teachers; three-fourths of the scholars, and a proportion of the teachers, were mill-girls. Once a year, every fourth of July, this Sabbath School Union, each section, or division, under its own sectarian banner, marched in procession to the grove on Chapel Hill, where a picnic was held, with lemonade, and long speeches by the ministers of the different churches. The mill-girls went regularly to meeting and Sabbath School, and every Sunday the streets of Lowell were alive with neatly-dressed young women, going or returning therefrom. Their fine appearance on the Sabbath was often spoken of by strangers visiting Lowell.

Dr. Scoresby, in his American Factories and their Oper-

atives, holds up the Lowell mill-girls as an example of neatness and good behavior to their sister operatives of Bradford, England. Indeed, it was a pretty sight to see so many wide-awake young girls, in the bloom of life, clad in their holiday dresses.

It is refreshing to remember their simplicity of dress; they were no ruffles and very few ornaments. It is true that some of them had gold watches and gold pencils, but they were worn only on grand occasions. As a rule the early mill-girls were not of that class that is said to be "always suffering for a breast-pin." Though their dress was so simple and so plain, yet it was so fitting that they were often accused of looking like ladies. And the complaint was sometimes made that no one could tell the difference in church, between the factory girls and the daughters of some of the first families in the city.

The morals of the early mill-girls were uniformly good. The regulation paper, before spoken of, required each one to be of good moral character, and if any one proved to be disreputable, she was at once turned out of the mill. Their standard of behavior was high, and the majority kept aloof from those who were suspected of wrong-doing. They had, perhaps, less temptation than the working-girls of to-day. They were not required to dress beyond their means; and comfortable homes were provided by their employers, where they could board cheaply. Their surroundings were pure, and the whole atmosphere of their boardinghouses was as refined as that of their own homes. expected men to treat them with courtesy; they looked forward to becoming the wives of good men. Their attitude toward the other sex was that of the German fräulein, who said, "Treat every maiden with respect, for you do not know whose wife she will be."

The health of the early mill-girls was good. The regularity and simplicity of their lives and the plain and substantial food provided for them kept them free from illness. From their Puritan ancestry they had inherited sound bodies and a fair share of endurance. Fevers and similar diseases were rare among them, and they had no time to pet small ail-

ments. The boarding-house mother was often both nurse and doctor, and so the physician's fee was saved. There was, at that time, but one *pathy* to be supported by the many diseases "that flesh is heir to."

Their reformatory spirit is worthy of mention. They were subscribers to the newspapers, and it was their habit, after reading their copies, to send them by mail to their widely scattered homes, where they were read all over a village or a neighborhood.

By reading the weekly newspapers the girls became interested in public events. They knew all about the Mexican war, and the anti-slavery cause had its adherents among them. Lectures on the doctrine of Fourier were read, or listened to, and some of them were familiar with, and discussed the Brook Farm experiment.

Mrs. Bloomer, that pioneer of the modern dress reform, found followers in Lowell; and parlor meetings were held at some of the boarding-houses to discuss the feasibility of this great revolution in the style of woman's dress.

One of the first strikes that ever took place in this country was in Lowell in 1836. When it was announced that the wages were to be cut down, great indignation was felt, and it was decided to strike or "turn out" en masse. This was done. The mills were shut down, and the girls went from their several corporations in procession to the grove on Chapel Hill, and listened to incendiary speeches from some early labor reformers.

One of the girls stood on a pump and gave vent to the feelings of her companions in a neat speech, declaring that it was their duty to resist all attempts at cutting down the wages. This was the first time a woman had spoken in public in Lowell, and the event caused surprise and consternation among her audience. One of the number, a little girl eleven years old, had led the turn-out from the room in which she worked. She was a "little doffer," and they called her a ring-leader.

It is hardly necessary to say that, so far as practical results are concerned, this strike did no good.

The corporations would not come to terms. The girls

were soon tired of holding out, and they went back to their work at the reduced rate of wages. The ill-success of this early attempt at resistance on the part of the wage element seems to have made a precedent for the issue of many succeeding strikes.

It seems to have been the fashion of the early mill-girls to appear in procession on all public occasions. Mr. Cowley, in his *History of Lowell*, speaks of President Jackson's visit to that city in 1833.

He says: "On the day the president came, all the lady operatives turned out to meet him. They walked in procession, like troops of liveried angels clothed in white [with pink parasols], with cannons booming, drums beating, banners flying, handkerchiefs waving, etc. The old hero was not more moved by the bullets that whistled round him in the battle of New Orleans than by the exhilarating spectacle here presented."

This is but the brief story of the life of a class of common every-day work people; such as it was then, such as it might be to-day. The Lowell mill-girls were but a simple folk, living in Arcadian simplicity as was the fashion of the times. They earned their own bread, and often that of others. They eked out their scant education by their own efforts, and read such books as were found in the circulating libraries of the day. They sought to help one another. They tried to be good, and to improve their minds. They were wholly untroubled by conventionalities or thoughts of class distinctions, dressing simply, since they had no time to waste on the entanglements of dress. Such were their lives. Undoubtedly there must have been another side of this picture, but I give the side I knew best—the bright side!

It now remains for me to speak of the intellectual tendencies of a portion of the early mill-girls. Their desire for self-improvement had been to a certain extent gratified, and they began to feel the benefit of the educational advantages which had been opened to them. They had attended lyceum lectures, learned what they could at the evening schools, and continued their studies during their

yearly vacations, or while at their work in the mill. I have known one girl to study Greek and Latin, and another algebra, while tending her work. Their labor was monotonous and done almost mechanically, but their thoughts were free, and they had ample time to digest what they learned, or think over what they had read. Some of these studious ones kept note-books, with abstracts of their reading and studies, or jotted down what they were pleased to call their "thoughts." Many of the pieces that were printed in the Lowell Offering were thought out amid the hum of the wheels, while the skilful fingers and well-trained eyes of the writers tended the loom or the frame. It was natural that such a studious life as this should bear some fruit, and this leads me to speak of the Lowell Offering just mentioned, a publication that may be called the natural outgrowth of the mental habit of the early mill-girls. number of this unique magazine was issued in October, 1840, the last in December, 1849. There are seven volumes in all. The story of its publication is as follows: The Rev. Abel C. Thomas and the Rev. Thomas B. Thayer, pastors of the first and second Universalist Churches in Lowell, had established improvement circles composed of the young people belonging to their respective parishes. These meetings were largely made up of young men and women who worked in the mill. They were often asked to speak, but as they persistently declined, they were invited to write what they desired to say, and send it, to be read anonymously at the next meeting. Many of the young women complied with this request, but it is recorded that the young men were of "no great assistance." These written communications were so numerous that they very soon became the sole entertainment of what Mr. Thomas called "these intellectual banquets."

It may be said, that these improvement circles were not the first formed among the early mill-girls. In 1836 there was one composed entirely of young girls who worked on the Lawrence corporation, who thus, according to their constitution, "desired to improve the talents God had given" them. This may, perhaps, be called the first woman's club on record. In 1843 there were at least five of these improvement circles, composed entirely of mill-girls.

A selection from the budget of articles read at their circles, was soon published by Mr. Thomas and Mr. Thayer in pamphlet form and called the Lowell Offering. These gentlemen conducted the Offering two years, and then it passed into the hands of Miss Harriet Farley and Miss Harriot F. Curtis, both operatives in the Lowell mills. Under their joint editorship it lasted until it was discontinued for want of means, and perhaps new contributors. All the articles in the Offering were written by mill-girls. In speaking of this matter, its first editor, Mr. Thomas, says: "Communications much amended, in process of training the writers, were rigidly excluded from print, and such articles only were published as had been written by females employed in the mills." He continues, "and thus was published not only the first work written by factory girls, but also the first magazine or journal written exclusively by women in all the world."

The Offering was a small, thin magazine, with one column to the page. On the outside cover, in 1845, it had for a vignette, a young girl simply dressed, with feet visible and sleeves rolled up. She had a book in one hand and her shawl and bonnet were thrown over her arm. She was represented as standing in a very sentimental attitude, contemplating a bee-hive at her right hand. In the background, as if to shut them from her thoughts, was a row of factories. At first the motto was:

"The worm on the earth May look up to the star."

This was rather an abject motto, and was not suited to the independent spirit of most of the contributors, and a better one was soon adopted, from Gray,—the verse beginning:

"Full many a gem of purest ray serene."

It finally died under the motto:

"Is Saul also among the prophets?"

The Lowell Offering was welcomed with pleased surprise. It found subscribers all over the country. The North

American Review, whose literary dictum was more autocratic than it is to-day, endorsed it, and expressed a fair opinion of its literary merit. It said:—

"Many of the articles are such as to satisfy the reader at once, that if he has only taken up the *Offering* as a phenomenon, and not as what may bear criticism and reward perusal, he has but to own his error, and dismiss his condescension as soon as may be."

Other leading magazines and journals spoke favorably of its contributions. It made its way into lonely villages and farm-houses and set the women to thinking, and thus added its little leaven of progressive thought to the times in which it lived. It found subscribers in England. Dickens read it and praised its writers.\* Harriet Martineau prompted a fine review of it in the London Athenœum, and a selection from its pages was published, under her direction, called Mind Among the Spindles.

It is not necessary to speak here of the literary merits of the articles in the *Lowell Offering*. They are the crude attempts of those who were but children in literature, and the wonder is that what they wrote is half so good as it is.

These factory-girl writers did not confine their talents within the pages of their own publication. Many of them wrote for the literary newspapers and magazines. One sometimes filled the poet's corner in Zion's Herald; another took that envied place in the Ladies' Casket; a third sent poetic effusions to the Lowell Courier and Journal.

<sup>\*</sup>When Dickens visited this country, in 1842, he went into the Lowell factories and a copy of the Offering was presented to him. He speaks of it as follows:—
"They have got up among themselves a periodical, called the Lowell Offering, whereof I brought away from Lowell four hundred good solid pages, which I have read from beginning to end. Of the merits of the Lowell Offering, as a literary production, I will only observe—putting out of sight the fact of the articles having been written by these girls after the arduous hours of the day—that it will compare advantageously with a great many English annuals."

<sup>†</sup>William Schouler, of the Lowell Journal, published the Offering in 1845, and his young sub-editor, William S. Robinson, afterwards well known by his nom ds plume of "Warrington," wrote favorable notices of the magazine, and when he could do so without letting "the editor step aside to make way for the friend," sometimes admitted its writers into the columns of that leading Whig newspaper. It may be added here, that this gentleman, in his zeal for the writers of the Lowell Offering, went so far as to take one of the least known among them as his companion for life.

In 1848, eight books had been published, written by contributors to the Lowell Offering.

Though the literary character of these writings may not rise to the present standard of such productions, yet still at that season of intellectual dearth they must have had a certain influence on the literature of the land. And, without claiming too much credit for the authors, it is but fair that some attempt should be made, as another has said, "to reveal the halo which should extend to us from this representative body of New England women."

These authors represent what may be called the poetic element of factory life. They were the ideal mill-girls; full of hopes, desires, aspirations; poets of the loom, spinners of verse, artists of factory life.

The names of the Lowell Offering writers, so far as I have been able to recall them, are as follows: Harriot F. Curtis and Harriet Farley, (the editors from 1842 to 1849), Harriet Lees, Lucy Larcom and Emeline Larcom (sisters), Lura, Louisa and Maria Currier (sisters), Margaret Foley, Lydia S. Hall, Sarah E. Martin, J. L. Baker, Abba Goddard, Harriet Jane Hanson, M. Bryant, Laura Tay, Jane S. Welch, Sarah Shedd, M. R. Green, Mary A. Leonard, Ellen M. Smith, M. A. Dodge, Caroline Whitney, E. W. Jennings, Betsey Chamberlain, Eliza J. Cate, A. H. Winship, Hannah Johnson, Mrs. Kimball, Adeline Bradley, L. A. Choate, A. E. Wilson, Sarah Bagley, Alice A. Carter, J. B. Hamilton, E. E. Turner, A. D. Turner (sisters), and Kate Clapp. Many of the writers signed fictitious names, such as Ella, Adelaide, Dorcas, Aramantha, Stella, Kate, Oriana, Ruth Rover, Ione, and Annaline. Lucy Larcom, M. Bryant, Harriet Farley, Margaret Foley, and Lydia S. Hall were the poets of the magazine. Lucy Larcom published her first poem in the Offering, in 1842. It was called The River. It is almost superfluous to say that Miss Larcom and Miss Foley long since became celebrated: one as a poet, and the other as a sculptor of rare merit.

In her poem, An Idyl of Work, Miss Larcom, in her most graceful and popular style, tells the story of her life as a Lowell factory girl. Harriot F. Curtis was a prolific writer for newspapers and magazines under the pseudonym

of "Minnie Myrtle" (a nom de plume afterwards appropriated by a Mrs. Anna C. Johnson, for which see Wheeler's Dictionary of Noted Names of Fiction). Miss Curtis published a book called S. S. Philosophy, and two popular novels, — Kate in Search of a Husband, and Jessie's Flirtations. This last still holds its original place in the advertising list of Harper's Select Library of Novels, and in 1882 was republished. Harriet Farley wrote and published several books. Harriet J. Hanson Robinson published in 1877, Warrington Pen Portraits and in 1881, Massachusetts in the Woman Suffrage Movement.

But there were representative women among the millgirls who were not writers for the Offering. This was but one phase of their development. Many of them have exerted a wide-spread influence in other directions. They went forth from their Alma Mater, the Lowell factory, carrying with them the independence, the self-reliance taught in that hard school, and they have done their little part towards performing the useful labor of life. Into whatever vocation they entered they made practical use of the habits of industry and perseverance learned during those early years.

Skilled labor teaches something not to be found in books or in colleges. Their early experience developed their characters, and, like good blood, told in them, and helped them to fight well the battle of life.

In order to show how far the influence of individuals belonging to such a class of work-people may extend, it will be well to mention the after-fate of some of the early mill-girls. One became an artist of note, another a poet of more than local fame, a third an inventor, a fourth one of the foremost advocates of woman's rights; a fifth, the founder of a free public library in her native town.\* A sixth went to Mexico as wife of a major-general in the army of that republic. It is said that this officer was at one time acting president of the republic, and that his factory-girl wife revelled for a space " in the halls of the Montezumas." A few became teachers, anthors, and missionaries. A great many married into the trades and professions. Some went West with their

<sup>\*</sup>Sarah Sheld, of Washington, N. H.

husbands, took up land, and did their part towards settling that vast region. A limited number married those who were afterwards doctors of divinity and members of congress. It may be said here that at one time the fame of the *Lowell Offering* caused the mill-girls to be considered very desirable for wives; and young men came from near and far to pick and choose for themselves, and generally with good success.

These women were all self-made in the truest sense, and it is well to mention their success in life, that others, who now earn their living at what is called "ungenteel" employments, may see that what one does is not of so much importance as what one is. I don't know why it should not be just as commendable for a woman who has risen to higher employments, to have been once a factory-girl, as it is for an ex-governor and major-general to have been a "bobbin-boy." A woman ought to be as proud of being self-made as a man, — not proud, in a boasting way, but proud enough to assert the fact in her life and in her works.

In this brief sketch of early factory life I have tried to show that it was the means of education to a large class of men and women, who, without the opportunity thus afforded, could not have become developed, and their influence on modern civilization would have been lost. In short, that New England itself, and perhaps the whole country, would not have been what it is to-day, but for the influence of these early cotton mills, managed as they were by an enlightened factory system. Thousands of unknown men and women who once earned their living in this way, have settled in different sections of the country. These old factory girls and old factory boys are to be found everywhere, in all classes and in all vocations, and they ought to be as proud of their dear old Alma Mater as the Harvard graduates are of their college.

It is often said that the life described cannot be repeated, and that the modern factory operative is not capable of such development. If this is a fact, may there not be a reason for it? The factory of to-day ought to be as much of a school to those who work there as it was to the operative of forty years ago. The class may be different, but the chances of education should correspond to its needs. The same results,

perhaps, cannot be reached, because the children of New England ancestry had in them some germs of intellectual life. But is it not also possible that the children of the land of Thomas Moore, of Racine and of Goethe may be something more than mere clods? I do not despair of any class of artisans or operatives. There is among them all some germ of mental vigor, some higher idea of living, waiting for a chance to grow. The same encouragement on the part of employers, the same desire to lift them to a higher level, would soon show of what the present class of operatives is capable.

Last winter, 1881, I was invited to speak to a company of the Lowell mill-girls, and tell them something about my early life as a member of the guild. I was the more willing to do this, as I was desirous of forming some estimate with regard to the status of the successors of the early mill-girls.

About two hundred of them assembled in the pleasant parlors of the People's Club, and listened attentively to my story. When it was over, a few of them gathered around and asked me many questions. In turn I questioned them; about their work; their hours of labor; their wages, and their means of improvement. When I urged them to occupy their spare time in reading and study, they seemed to understand the necessity of it, but answered sadly: "We will try; but we work so hard, we tend so much machinery, and we are so tired." It was plainly to be seen that these operatives did not go to their labor with the jubilant feeling that the old mill-girls used to have, that their work was drudgery, done without aim and purpose, that they took no interest in it beyond the thought that it was the means of earning their daily bread. There was a tired hopelessness about them that I am sure was not often seen among the early mill-girls.

The wages of these operatives are much lower, accordingly, than of old, and though the hours of labor are less, they are obliged to do a far greater amount of work in a given time. They tend so many looms and frames that they have no time to think. They are always on the jump. They have no time to improve themselves, nor to spend in helping others. They are too weary to read good books,

and too overworked to digest what they have read. The souls of these mill-girls seemed starved, and looked from their hungry eyes, as if searching for mental food.

Why are they not fed? The means of education are not wanting. Public libraries are provided, but good books remain unopened, and are not read by them. They have more leisure than the mill-girls of forty years ago, but they do not know how to improve it. Their leisure only gives them the more time to be idle in; more time to waste in the streets, or in reading cheap novels and stories. They are almost worse off than if they worked more hours or did not know how to read, since they can use to advantage neither their extra time nor the means of education provided for them. Let it not be understood that I would take from the operative or the artisan, one of the chances of education. But I would have them taught how to use wisely those privileges, forced, we might almost say, on them and on their children. I would also have them taught how to inwardly digest what they are made to learn.

The factory population of New England is made up largely of American-born children of foreign parentage. As a rule, they are not under the control of the church of their parents, and they adopt the vices and follies, rather than the good habits of our people. It is vital to the interests of the whole community, that this class should be kept under good moral influences; that it should have the sympathy, the help of employers. This class needs better homes than it finds in too many of our factory towns and cities. It needs a better social atmosphere. It needs to be lifted out of its mental squalor into a higher state of thought and of feeling.

"Labor is worship," says the poet. Labor is education, is the teaching of the wise political economist.

If factory labor is not a means of education to the operative of to-day, it is because the employer does not do his duty. It is because he treats his work-people like machines, and forgets that they are struggling, hoping, despairing human beings. It is because, as he becomes rich, he cares less and less for the well-being of his poor, and beyond

paying them their weekly wages, has no thought of their wants or their needs.

The manufacturing corporation, except in comparatively few instances, no longer represents a protecting care, a parental influence over its operatives. It is too often a soulless organization, and its members forget that they are morally responsible for the souls and bodies, as well as the wages of those whose labor is the source of their wealth. Is it not time that more of these Christian men and women, who gather their riches from the factories of the country, should begin to reflect that they do not discharge their whole duty to the operatives when they see that the monthly wages are paid; and that they are also responsible for their unlovely surroundings, for their barren and hopeless lives, and for the moral and physical destruction of their children?

Would it not be wise for more employers to consider, seriously, whether it is better to degrade this class of people to a level with the same class in foreign countries, or to mix a little conscience with their capital, and so try to bring the "lost Eden" I have tried to describe, back into the life of the factory operative of to-day?













